



FLEET AND FAMILY READINESS PROGRAMS

COMMANDER, NAVY REGION MARIANAS
PSC 455 BOX 152
FPO AP 96540-1000

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F&FR STANDARD OPERATING PROCEDURE 004

Subj: INTERNAL CONTROLS FOR CASH RECEIPTS

Ref: (a) DoD 7000 14R, Vol. 13
(b) NAVSO P-3520

Encl: (1) Cash Control Procedures

1. Purpose. To set forth policies and procedures for the control of cash receipts within the Fleet and Family Readiness (FFRP) Department, per references (a) and (b).
2. Information. Strict procedures and internal controls are imperative to ensure that all departmental cash receipts are properly safeguarded against fraud, waste and abuse. Enclosure (1) provides procedures for the receipt, handling and deposit of departmental funds. References (a) and (b) provide additional guidelines specifically detailing cashier responsibilities. Constant effort is required by all F&FRP management personnel to monitor employees to ensure strict compliance with cash control procedures. The F&FRP Regional Program Director must approve any deviations from these procedures due to unique operations or unusual situations.
3. Action. The Fleet Readiness Director, Housing Director, VQ Manager and all branch/facility managers will familiarize themselves with this SOP, indoctrinate and provide training for employees and ensure compliance.

BRUCE A. WOOTEN
Regional Program Director

Distribution:
Fleet Readiness Director
Housing Director
VQ Manager
Branch and Facility Managers
Service Center Director

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Cash Control Procedures

A. PURPOSE. To set forth policy and procedures concerning control of cash receipts within the Fleet and Family Readiness Programs (F&FRP). The Department of the Navy Financial Management Policies and Procedures for Morale, Welfare and Recreation (MWR) Programs and Non-appropriated funds provides basic guidelines for these procedures. Cash receipts represent F&FRP program income/revenue. They are the currency, coins, checks, money orders, and charge sales received in payment for services, facility usage and purchase of retail goods. All cash receipts are recorded as they are received and are received by the person designated as a Cashier or Recreation Aid. Change Funds/Petty Cash funds will be issued to managers/employees of certain activities to support activity operations. All issued funds will be assigned in writing. All cash must be properly safeguarded against fraud, waste and abuse; therefore, strict compliance is required. Managers/supervisors are responsible for ensuring adherence to the contents of this SOP.

B. CHANGE FUNDS. Change funds are established for the purpose of making change for F&FRP operations. Change funds will be issued to Facility Managers (Tab A) who are authorized to sub-custody these funds to facility employees/cashiers for use in their operations. Any individual who signs for custody of a change fund is responsible for that fund and must use it only for making change. Borrowing, theft or any other personal use of these funds is strictly prohibited and will result in termination. Change funds will be issued as follows:

1. Facility Managers Issue Funds to Facility Cashiers. The Administrative Office will prepare a Letter of Authorization to be signed by the manager receiving a change fund. The Administrative Office will retain and secure the original and provide a copy to the employee, their Official Personnel Folder (OPF), and the Accounting Supervisor. Funds will be issued to managers when authorized in writing by the Fleet Readiness Director, or by the Visitor's Quarters Manager or Housing Director. This fund will be used only for making change for facility/activity operations. Managers are authorized to sub-custody their change funds to facility/activity employees subject to the issuance procedures in the following paragraph, and must maintain and establish appropriate procedures and internal controls over the fund. The total of the change fund authorized must always equal the total of all Change Fund Custody Receipt Forms plus un-issued cash.

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a. Permanent Change Fund (Fleet Recreation Programs).

(1) Cashiers or other facility personnel will be issued a change fund by their Facility Manager. Upon receipt, employees will have total custody over their own change funds and are responsible for maintaining the original issuance of the change fund at all times. The Facility Manager will issue a change fund from his/her facility change fund. Whenever possible, managers will issue each cashier a change fund, change fund bag, an assigned compartment/locked box in the change fund safe and the compartment key. No one but the cashier will have access to that locking compartment (once issued, managers are not to retain a key to the compartment). You are prohibited from removing your change fund from its locked container except to use in performing your assigned tasks. Duplicate keys for Fleet Recreation programs are retained in the administrative Office, and are only to be used if authorized by the Fleet Readiness Director.

(2) Each cashier will sign a Cashier Change Fund Custody Receipt Form (Tab B) acknowledging receipt of the fund. This receipt will be completed in quad-duplicate. Original receipts must be kept in a change fund custody receipt binder. A copy of the custody receipt will be sent to the Personnel Department and will be placed in the cashiers OPF. Proper notation will be made on the cashier's indoctrination sheet. One copy will be forwarded to the Director's files and one copy forwarded to the Accounting Department.

(3) Managers must maintain a binder containing a current listing of all assigned change funds, cashier's names, locking compartment numbers and dollar amount issued. The total of all cashier custody receipt forms plus un-issued cash must always equal the total amount authorized/issued to the manager. The manager's un-issued amount must also be listed so the total of the list equals the total amount authorized/issued to the facility/activity Manager.

(4) The binder must also contain all original Cashier Custody Receipt Forms, the summarized listing of assigned change funds and Change Fund Audit Register (Tab C). The Manager must audit these sub-custodied funds monthly and record the results on the change fund audit register. Audits must be documented on the Cash Count Form (Tab D). The form will be kept with the corresponding custody letter in the binder for review during audits.

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(5) Permanent Change Fund (VQ Programs). Permanent change funds as assigned by the VQ manager have been assigned to the Contractor Supervisor, and are to be maintained secure on behalf of the government. Controls consisting of a log book, with cash counts made between each shift and documented in the log book are adequate, as the VQ operates with a minimum amount of change, and maintains the counts for each on-going shift. At any time there is a discrepancy in the amount of the change fund, it must be brought to the attention of the Contractor Supervisor, whom the government holds liable for the total amount of the assigned change fund.

b. Temporary Change Funds (Fleet Recreation only). Cashiers that are issued a temporary change fund, will be required to draw it from the designated location each time they report to work and return it to the designated location upon completion of the shift. The cashier accepting and the custodian issuing the fund will both count the funds when issued and returned. For change funds assigned on a daily or one-time basis, the cashier or responsible individual will sign for the designated amount prior to receipt of the fund. The Custody Receipt Form shall be kept by the Manager and returned upon receipt of the temporary change fund.

2. Returning Change Funds (Fleet Recreation program). When a cashier's employment is terminated, the change fund, change fund bag and key are returned to the facility/activity manager. The facility/activity manager completes the bottom portion of the Cashier's Custody Receipt Form acknowledging receipt of the fund and provides a copy of the form to the Personnel Office. The cashier will then receive the original custody receipt. In cases where the custodian will be on extended leave, funds should be turned in and re-issued upon their return.

3. Change Fund Custodian Responsibilities (Fleet Recreation program).

a. Once an employee signs for receipt of a change fund, it is their sole responsibility. No other employee will have access to it. They are liable for their assigned funds.

b. When in use, the change fund must be in a cash register or drawer and no one but the cashier will have access to it.

c. When not in use, assigned change funds will be secured in the assigned locking compartment in the Facility's

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change fund safe. At the beginning and end of each employee's shift the cashier will be responsible for accessing and securing their own fund. The locking compartment is for the storage of the cashier's change fund only. It should contain nothing else.

d. The original amount of the change fund must be maintained at all times and the fund will be used only for the purpose of making change. Borrowing, theft or any other personal use of the funds is strictly prohibited and will result in termination of employment.

e. Change funds must be counted and verified each time that they are used. Custodians shall keep a listing of the counted contents with their fund (Tab C).

f. Procedures for obtaining change for the fund shall be set by each individual activity. In the event that funds are removed from the locking compartment to obtain change from the bank or other source, a receipt for that amount shall be placed in the compartment to account for the funds. Under no circumstances shall funds be taken home overnight.

4. Key Controls for Locking Change Fund Compartments (Fleet Recreation Program).

a. Securing Keys. Each locking change fund compartment will have two keys. The Facility Manager retains one for issuance to the cashier upon assignment of a locking compartment. All un-issued keys will be identified by compartment number and will be safeguarded by the Manager until issued. The duplicate keys will be labeled with the compartment number, and the keys for each facility will be retained in a safe by the Fleet Readiness Director. Each container will be identified by facility name and building number.

(1) If a key is lost:

(a) The Facility Manager will verbally notify the Fleet Readiness Director, of the compartment number and cashier's name. The Fleet Readiness Director will issue the duplicate key to the cashier after identification is provided. The cashier signs a Receipt Form (Tab E) which is retained by the Fleet Readiness Director, who will follow up to ensure the cashier pays a \$25.00 re-keying fee. The fee is the cost of labor/parts to replace the lock mechanism and must be paid by the cashier to the NAF fund or a payroll deduction will take place.

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(b) After the cashier obtains the change fund from their compartment, the duplicate key is given to the Facility Manager. The manager assigns the cashier a new compartment, annotates the new number on the Cashier Custody Receipt Form and contacts the facilities branch to change the key lock in the old compartment. The Facility Manager and Fleet Readiness Director or Housing Director are each given a key to the new compartment.

(2) Under extenuating circumstances (such as cashier abandoning their position or being incapacitated, etc.) access to the duplicate key will be authorized. The Fleet Readiness Director will issue the duplicate key to the manager requesting it. The Facility Manager will go to the facility, and with the assistance of a witness from outside the facility, jointly open the compartment and audit the fund. Both individuals will sign the audit form (Tab D). A copy of the form should be retained by the facility manager, and the original will be placed in the custodians lock box. The Manager will take custody of the fund (or turn it in to the central cashier if it is no longer needed) and ensure the box is re-keyed.

C. MAKING CHANGE

1. The money handler/cashier holds a very critical position sometimes involving large sums of money. The handling of money not only means that the employee is responsible for the cash but also for the needs, questions and comments of each patron. Each money handler/cashier must pay close attention to the cash being handled. The proper approach to this task is to develop a system, which minimizes the chance of errors or being cheated by others.

2. One of the primary functions of the cashier is making change. To make change correctly, the cashier should always count the money at least twice, once when removing it from the register and, again when handing it to the patron. Whenever possible, change should be counted right into the patron's hand. The cashier should always mention both the amount of the sale and the face value of the currency, which the patron tenders to pay for the sale. Bills (\$5.00 or larger) should be placed in plain sight outside of the register drawer until the transaction is completed and the patron has his/her change. This usually eliminates the possibility of patrons saying they gave a larger bill payment than they actually did. The best way to count out the change is to start with the amount of the sale then count

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upwards until the amount of the currency given has been reached. Most errors in making change occur because the cashier allows himself/herself to become confused or distracted during the transaction. Dishonest people take advantage of this fact. A good rule to follow is that if a patron requests change while the cashier is engaged in another transaction (whether with him or another person,) the cashier should always smile and tell the patron they will be assisted as soon as the original transaction is completed.

3. Examine all bills for obvious irregularities. Most counterfeit bills can be spotted quickly, even by a novice. The counterfeiter depends more on distracting the cashier than on perfect duplication of the currency. The use of counterfeit detecting pens or other equipment is required. Always verify the denominations greater than \$10.00 with the counterfeit pen or light. Whenever counterfeit bills are suspected, the supervisor should be contacted immediately. Supervisors shall contact the Accounting Department as soon as possible to inform them of possible counterfeit bills in circulation. If a cashier sees unusual markings or handwriting on a bill, it should be mentioned to the patron so that he/she will be aware of this particular bill. Other irregularities include patrons wishing to pay for merchandise or services with large amounts of change, specifically quarters. This may be evidence of a change theft or other fraud. Whatever happens, cashiers should never argue with or accuse a patron. Matters of this nature should be turned over to the supervisor. Cashiers should always be exact in the way they handle every money transaction, and leave decisions to the supervisors.

D. HANDLING PERSONAL CHECKS

1. Policies.

a. Personal checks will be accepted at all F&FRP facilities and programs.

b. Personal checks will be accepted from authorized adult patrons only, identification is required.

c. Two-party checks, postdated checks, or starter checks (New account checks that are not pre-printed) will not be accepted.

d. Personal checks accepted for payment must be for the exact amount of the sale.

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e. Last four digits of Social Security number needs to be written on personal checks.

2. Procedures.

a. Cashiers should examine the whole check to see if anything has been altered or corrected. Any corrections must be initialed by the patron.

b. Cashiers should insure the check is signed and verify that the name preprinted on the check is the same as the signature.

c. Cashiers must verify the date.

d. Cashiers must make sure the check is made payable to "Morale, Welfare and Recreation Fund" if it is a Fleet Recreation revenue and payable to "Visitors Quarters" if a VQ revenue.

e. Cashiers must verify that the check is for the exact amount of purchase.

f. Cashiers must make sure the number value of the check matches the written value and that it is legible.

g. Cashiers must always request identification. Military must provide a military ID, and civilians must present a driver's license and a U.S. Government ID or military dependent ID.

h. Customer information will only be entered on the personal check if the information needed is not pre-printed on the check. The following information is needed on each check:

(1) Name

(2) Address

(3) Home and Work Phone

(4) Duty Station/Company Name

(5) Rank and Rate

(6) Last 4 numbers of the Social Security Number

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i. Cashiers must verify all information with identification provided.

j. Cashiers must ring the sale, deposit check in the cash register or cash drawer.

k. Cashiers must always issue a receipt.

3. Endorsement Standards. The Accounting Department will stamp the back of the check with the Intellicheck Recovery endorsement stamp. The stamp must be placed on the back of check at the same end where the printed name/address usually appears on the front and within 1½ inches of the edge. The Intellicheck stamp is the only thing that can be placed on the backs of checks.

E. CREDIT CARD SALES. Most of our facilities accept VISA, and MASTERCARD credit cards. VQ operations also accept Discovery cards.

1. Cashiers should insure the name printed on the card matches the written name on the back of the card. If it doesn't, the card cannot be accepted. If there is no signature on the card, ask to see ID. If everything checks out, proceed with sale.

2. Ring the sale into the register. When the sale is complete, select credit card as the method of payment. Slide the credit card through the credit card machine and follow the directions for processing.

3. The credit card system will produce two copies of the authorization, one for the customer and the other to go with the cash receipts. Have the cardholder sign the two part form to complete the sale. At the end of the shift, all charge card sales must be totaled and entered on line 5 of the Daily Activity Records (DAR). This process may vary by facility based on the type of POS/cash register being used. Refer to local procedures.

4. The electronic authorization system must be batch settled at the end of each shift. Follow the instructions that are with the system.

F. SALES RECEIPTS (Fleet Recreation program only). All payments received must be rung up and deposited in a cash register and a cash receipt must be issued to the patron. If a

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cash register is not available sales are recorded on pre-numbered sales slips/receipts. The cashier will complete this in triplicate and in numeric sequence. The customer receives the original, the second copy is attached to the DAR; and the third copy will remain in the receipt book.

1. Special Note: (Fleet Recreation program only) Ringing sales on a cash register and providing the customer a receipt are mandatory. Handwritten receipts are optional and, if used, will be used in addition to ringing the sales on the cash register (when available). Only authorized departmental receipt books will be used, and they will be issued and controlled by the Accounting Department. (Facility personnel are prohibited from purchasing their own). All receipt books will be pre-numbered and the receipt will be three-part. The original is given to the patron, the second copy is attached to the DAR and the third copy remains in the receipt book. (For VOIDED receipts, all receipt copies must be marked "void"). The original and third copy of the receipt will remain in the receipt book, and the second receipt is attached to the Accounting Department copy of DAR). The receipt books will be secured, controlled and issued by the Accounting Department. A log will be maintained of all books issued which will include, at a minimum, the beginning and ending receipt number, date issued and date returned, and signature of individual receiving the book.

2. A completed (used) receipt book must be returned to the Accounting Department before another is issued. The Accounting Department must verify that the third copy of all receipts is in the book. These books are to be secured and retained by the Accounting Department for a period not to exceed one year.

G. COUPONS/COMPLIMENTARY PASSES (Fleet Recreation program only). F&FRP uses various complimentary passes and promotional coupons that provide patrons with Free/Discounted products, services or usage of facilities (Tab F). These passes and coupons help to encourage use, enhance interest and promote future participation in F&FRP activities and programs. The following procedures apply:

1. Cashiers

a. When a patron presents the coupon/pass for a service or facility usage, it will be placed in the cash register. Do not ring it up on the cash register, but handwrite the dollar value of the service provided in the corner. If the coupon is

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for a product such as a food item, beverage, meal price or two for one meal, the resale value of the product will be rung up on the cash register and the dollar value will be recorded in the corner of the coupon. Once again, refer to local procedures based on the type of POS/cash register in use.

b. At the end of the shift, all coupons/passes will be summarized in the "Remarks" section of the Daily Activity Record (DAR). Each type will be listed; service/goods provided, quantity and dollar value. All coupons/passes will be attached to the DAR and submitted with the drop.

c. If the coupon provides for more than one "Free" visit or service, appropriately punch the coupon to indicate the number of services used, and return it to the patron. This will be recorded on the DAR as indicated above even though there is no coupon to submit with the DAR. The cashier will keep the coupon and submit it with the DAR only on the last usage.

d. If it is a guest pass for unlimited usage up to a certain expiration date, just record the usage/service on the DAR as indicated above and return the pass to the patron.

H. REFUNDS (Fleet Recreation program only). To promote good customer relations, refunds will be authorized for any reasonable request. The Request for Refund Form (Tab G) will be used if the amount of the refund is not available in cash. Credit card refunds must be credited to the card originally used for the purchase. A receipt from the customer for the original sale is required. If funds are immediately available for refunds the over-ring slip (Tab H) can be used to document the refund. Refunds on credit card sales will only be made to the card used for the sale.

I. OVER-RINGS/UNDER-RINGS. Over-rings will not be corrected by subtracting from the next cash ring. Over-ring errors will be recorded by the cashier on an over-ring slip (Tab H), approved by a supervisor and recorded on line 15 of the Daily Activity Record (DAR) (Tab I). Over-rings will be corrected and approved as soon as possible after the error is made and before the next sale is rung. Under-rings will be corrected by ringing up the additional amount. If a sale is rung on an incorrect key, the cashier will record the error on an over-ring slip and will ring the item again on the correct key.

J. RECORDING CASH RECEIPT/DAILY RECORD (NAVCOMPT Form 2211) (Fleet Recreation program only). Upon completion of the

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cashier's shift, all money in the cash register or cash box is counted. To verify accuracy, all money is always counted twice. The cashier's change fund is put in the change fund bag. The balance represents the cashier's sales receipts for that shift and is recorded on the Daily Activity Record (DAR) (Tab I). Significant un-reconciled differences, re-occurring errors or discrepancies may result in disciplinary action. If there is a trend of \$5.00 overage/shortage during a ninety (90) day period the manager will counsel the employee and document this counseling. See section N for details.

K. PREPARING THE DAR (Fleet Recreation program only). The manual DAR (NAVCOMPT Form 2211) is used to record all facility income/revenue.

1. A multiple DAR (NAVCOMPT 2211) will be used (original with a photo copies). Each cashier responsible for receiving cash will complete his or her own DAR at the end of the shift. The DAR is prepared in black or blue ink and no corrections can be made on Items 1 through 6. **If an error is made on Items 1-6, the form is destroyed and a new one is made.** If an error is made on Item 20, a single line is drawn through the error, entering the correct amount immediately above, initialing and dating the correction. Total blotting out of the item is not permitted. "White-out" is not permitted. Always use decimals even if there are no cents; i.e. \$145.00, not \$145. The cashier must complete the Header (top) Section, Items 1 through 6, Item 20, and the Remarks Section. The designated cash register reader completes Items 12 through 18 and signs the DAR in the lower left signature block only on the photo copies of the DAR, and after the original DAR has been placed into the drop bag.

2. Cashier DAR Responsibilities.

a. Cashiers should first count out and separate exact amount of change fund and place it in the change fund bag. Retain adequate coins and small bills for the next day's business.

b. At the top of the DAR (NC 2211), fill in the cash register number, facility name/building number, cashier signature with last name printed above it, date and the deposit bag number being used. For the End of Shift Report enter the total credit card sales, list cash totals by each denomination, i.e., pennies, nickels etc., total MWR Bucks and the total checks.

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c. Carefully count and separate by denomination all cash receipts, including coins, currency, checks and money orders and record on the appropriate lines on Item 20 for the NC2211, enter the total of these items for the End of Shift Report. Stamp all checks with the MWR stamp. Add total of coins, currency, checks/money orders and enter the results as the Grand Total Cash turned in (this should be the same as Item 1). For the End of Shift Report add the total of coins, currency, checks/money orders and enter the results. Once all items are counted and verified, prepare a deposit slip for the total cash, coins and checks to be deposited.

d. Remarks Section: All sales must be recorded to the proper cost center. Include a summary of over-rings, refunds, MWR Bucks, coupons and any other special notes to the Accounting Office.

e. The original DAR is placed in the drop bag with the cash receipts, checks, deposit slips (first and second copy) and must not have cash register readings recorded on it. The bag is locked, and placed in the facility drop safe, waiting for deposit into the Bank of Guam drop box.

f. The cashier then contacts the supervisor/designated cash register reader to read the cash register.

g. Cashiers will NOT read their own cash registers. (Additional guidance will be provided for the Micros system at a later date)

3. Cash Register Reader. For the facilities that use the manual DAR (NC2211) the person designated to read the cash register should maintain custody and ensure security of the keys to the reading controls. These keys should never be accessible to the cashier. The cash register reader will read the cash register by "Z"ing-out and completing Items 12 through 18 (only the Grand Total reading will be used) on the photo copy of the DAR and signing on the appropriate bottom-left signature block. The reader will print the date, facility, cashier name, and cash register number on the register tape and attach it, along with any receipts, coupons, sales, tickets, etc., to the photo copy of the DAR. This package must be placed in a separate drop bag and must be deposited in the drop safe after the end of every shift.

a. In cases where there are credit card tips, the total tip amount must be entered on line 16 of the DAR. A Tip/Gratuuity Sheet (TAB J) which shows the list of employees and

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their corresponding tip amounts should be attached in the DAR for Accounting Department record.

L. DEPOSITING CASH RECEIPTS AND DAR

1. After the cashier completes the DAR (NC2211), (Header, Items 1 through 6, Item 20 and the Remarks Section), the cashier then places the cash receipts, original DAR, check log and two copies of the deposit slip in the drop bag. Currency must be bank ready; all denominations must be together facing the same direction.

2. The cashier must lock and deposit their drop bag in the drop safe designated by the supervisor. Cashiers must make their own drops and are responsible for their cash receipts until they are properly deposited in a safe. Cashiers must deposit their receipts daily and must personally deposit them in the drop safe. Drops are documented in the Drop Safe Log Book. These log books are supplied by the Accounting Office. When the courier or manager picks up the bags, the log book is signed for each bag that is being picked up.

3. The cashier must lock their change fund in their safe compartment at the end of each shift.

4. Note for VQ Operations: The contractor is responsible for submitting cash receipts and a DAR to accounting on a daily basis.

M. CASH REGISTER TAPES (Fleet Recreation program only). For the facilities completing manual DAR's after reading a cash register, the reader will legibly print the date, facility, cashier's name and cash register number on the tape. Managers must ensure that all summary cash register tapes are attached to the cash register reader copy of the DAR along with all other documentation including credit card slips and bunching documentation, place them in an envelope with the facility name, shift, drop bag # and date clearly marked on the outside of the envelope. If an over-ring or other cash register error has occurred, there must be an "over-ring" slip provided to the Accounting Office for verification. This envelope must be hand carried to the accounting office the next duty day. Each envelope must contain only one shift operation/business, and separate envelopes are required for each drop bag/DAR transaction. At the end of the day, Managers at the following facilities will remove all drop bags from their drop safes, and with a witness, will bring their daily drops to the Bank of Guam

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drop safe, located at the rear of the bank of Guam building, Naval Station. The manager and witness will sign and initial the log book maintained by the facility, indicating the number of bags dropped, the date and the time.

1. Typhoonz/Beehive
2. Marina
3. Clipper Landing
4. Theater
5. Bowling Center

The following facilities/programs will have their bank deposits picked up by courier service and delivered to the bank of Guam:

1. Admiral Nimitz Golf Course
2. Top Of the Mar

The following facilities/programs will bring their daily deposits directly to the accounting office in locked deposit bags:

1. Vet Clinic
2. MWR Administration
3. GFS (MWR)
4. GFS (VQ)

N. CASH OVER/SHORT REPORT (Fleet Recreation program only). A written notice is sent to the manager for all discrepancies of \$5.00 or more for appropriate disciplinary action. Significant un-reconciled differences, reoccurring errors or discrepancies may result in disciplinary action. If there is a trend of under \$5.00 overage/shortages during a ninety (90) day period the manager will counsel the employee and document this counseling. For all overages/shortages greater than \$5.00 the manager will:

1. Give an oral counseling;
2. Give a letter of reprimand;

3. Give a letter of suspension, as determined by the severity of the case and the employee's employment category or;

4. Termination of employment.

O. VERIFICATION AND DEPOSIT OF CASH RECEIPTS/DAR

1. Access to Central Cashier Office. The door into the Central Cashier area is a "Controlled Access" area. Only those

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persons authorized in writing by the F&FRP Director, are allowed in the Cash Room. A list of authorized persons is posted in the Central Cashier's Office. Other personnel will be admitted as approved by the F&FRP Director, Service Center Director or Accounting Department Supervisor.

2. Verifying Daily Receipts. Most facilities/programs will have their daily bank drops verified by the Bank of Guam, Agana Branch. The bank will notify the accounting office of any discrepancy from the cash counted as reflected on the deposit slip. The four activities that will have their money counted by the accounting office must bring their money to the accounting office the next business day prior to 11:00 a.m. In all cases, the individual making delivery will record the delivery in the accounting Log and accounting personnel will count and verify all bags. The bags are opened, counted, verified and deposited daily by the accounting employee and a witness. Using the following procedures the money is counted, DAR Items 1 through 6 and Item 20 are verified and Items 7 through 11 are completed.

a. One at a time, bags are opened, DAR Items 1 through 6 are totaled, and the cash is counted and verified against Items 1 through 20. Charge sales are verified to Item 5. MWR Bucks are verified to Item 2. If all items are in agreement, the accounting employee completes Items 7 through 11 and signs the DAR. If they don't equal, a second employee counts the cash and the DAR is adjusted to show the actual cash turned in. Both employees initial any changes made.

b. The DAR and cash must be segregated by dates. Following a weekend or holiday when multiple dates are counted or following the end of the month, these monies must be placed on separate deposit tickets. The use of multiple drawers is required with the calendar date being temporarily marked on each cashier drawer.

c. After the DAR and cash are balanced, a separate employee (designated by the Accounting Supervisor) verifies the deposit IN the presence of the Central Cashier. After the DAR and cash are verified, the cash is placed in a locked deposit bag and placed into the safe until it's transported to the bank.

d. The bank deposit slip and cash are put into the bank deposit bag, locked and transported to the bank. The Central Cashier must retain one copy of the deposit slip for verification purposes.

Subj: INTERNAL CONTROLS FOR CASH RECEIPTS

e. The Accounting Technician must ensure all DARs are properly completed. If errors are found, the manager is notified and both the Manager and Cashier will go to the Accounting Department to make corrections. If corrections are not made by the time the DARs are ready for input into the SAP System, the errors/problems will be turned over to the Accounting Supervisor for further follow-up.

3. Daily Activity Record Summary. From the Accounting Technician input, the Accounting Department will verify the DAR as follows:

a. Enter the data in the computer and provide a Daily Activity Record Summary (DAR) report. There should be a separate DAR for each deposit ticket, using the date of deposit entered by the bank. There should be an individual DAR for each calendar date of the fiscal year.

b. Verify Items 12 through 18 using the cash register tape and make any necessary corrections. A single line is drawn through the error, the correct data is written directly above or next to it; correction is initialed and dated.

c. Verify documentation provided for all the Items in line 15.

d. Complete all DARs included in the deposit and enter all information in the SAP computer program.

e. The DARs are filed in the Accounting Department, and retained for a period of three years.

SPECIAL NOTE: For all facilities/programs where the money is dropped into the Bank of Guam, and counted/verified by bank personal, the deposit slip and DAR provided to the bank will be returned by the bank the following business day, to the accounting section, where it will be matched and verified against the DAR turned into accounting by the manager. In the event the amount turned into the bank does not match the deposit slip and DAR returned by the bank, the accounting supervisor will investigate to determine the cause, and the appropriate manager will be notified.

P. PURCHASING CHANGE. Cashiers will obtain change from their Facility Manager; therefore Facility Managers should maintain adequate change to satisfy the change need of their branch.

Subj: INTERNAL CONTROLS FOR CASH RECEIPTS

Q. PETTY CASH FUNDS

1. Disbursements. All petty cash fund custodians must be designated in writing by the Fleet Readiness Director, and for VQ operations the appointment letter is signed by the CO of station. Custodians are responsible for total control over their fund. Funds are established for small purchases of \$75.00 or less when a purchase order is impractical.

2. Security/Control of Fund. At all times, cash on hand plus the approved vouchers (Tab K) must equal the authorized petty cash fund amount. Surprise audits will be conducted on these funds, by the Accounting Technician (Cashier), or the designee. Under no circumstances shall any petty cash custodian use these funds for check cashing, borrowing, theft or any personal use. When in use, the fund must be secured at the work site (funds must never be taken home). No one but the fund custodian should have access to this fund.

3. Reimbursement. The custodian will complete a Petty Cash Reimbursement Form (Tab L), and forward with the approved Petty Cash Voucher to the Fleet Readiness Director for review and approval. Upon receipt of the approved documents, the Accounting Department verifies accuracy, and issues a check to the fund custodian. The custodian will cash the check and replenish the fund. This must be done at a minimum quarterly, or as needed. Cash overages, identified during audit, will be deposited on a DAR and signed by the supervisor. Cash shortages will be reported on a DAR. A Request for Reimbursement letter will be submitted to the Accounting Department for replenishment of the fund at the time of the audit.

R. AUDITS - PETTY CASH AND CHANGE FUNDS

1. Frequency/Documentation. The Accounting Department audits all change funds and petty cash funds on a surprise basis at least once quarterly. An Unannounced Cash Count Form (Tab D) will be completed, dated and signed (by the custodian and auditor) as documentation and must be kept on file by the auditor for one year. A copy of the Unannounced Cash Count with supporting documents will be forwarded to the F&FRP Director. Variances from the funds in custody to the cashier will not be tolerated. Individuals with variances of \$5.00 or more (short/over) shall be given appropriate disciplinary action from their supervisor. A copy of the Cashier Count Audit Form will be forwarded to the supervisor of the custodian in support of the required disciplinary action taken. Other recurring

Subj: INTERNAL CONTROLS FOR CASH RECEIPTS

variances must be disciplined. Repeat offenses require discipline of increasing severity. Cash overages will be deposited on a DAR. Cash shortages will be reported on a DAR. The Fleet Readiness Director is to be notified in all instances and must take appropriate disciplinary action. A Request for Reimbursement letter will be submitted to the Accounting Department for replenishment of the fund at the time of the audit. Change funds and Petty Cash funds should never be commingled.

2. Audit Responsibilities.

a. Change Funds.

(1) The Accounting Technician (Cashier or designee) audits all funds that have been issued. All un-issued cash plus the total of the signed Custody Receipt Forms must equal the authorized amount.

(2) Facility Managers (or designee) must audit their cashier's funds at least once monthly. Cash must equal the cashier's authorized amount. Facility Managers will maintain a Change Fund Audit Register (Tab C) to record the audit dates for each cashier. This register is an effective tool to help monitor and follow-up on audits. The register will be maintained in the manager's Change Fund Custody Receipt Form Binder along with the Cash Audit Sheets.

(3) All monthly audits must be conducted in the presence of the cashier except under extenuating circumstances, such as termination or incapacitation of cashier (i.e. fund was not returned). In these instances, approval by the Fleet Readiness Director is required, and two individuals (from separate branches) must conduct the audit.

b. Petty Cash. The Accounting Technician (Cashier) audits all Petty Cash Funds. The cash plus the total of all approved Petty Cash vouchers must equal the authorized amount. Cash overages will be deposited on a DAR. Cash shortages will be reported on a DAR. A Request for Reimbursement letter will be submitted to the Accounting Department for replenishment of the fund at the time of the audit.

S. COIN-OPERATED MACHINE COLLECTIONS. Coin collections for the coin machines will be conducted monthly by two persons designated by the Accounting Supervisor. The keys for these machines are secured in the Accounting Department safe and must

Subj: INTERNAL CONTROLS FOR CASH RECEIPTS

be signed for when the funds are removed from the machines and deposited on a DAR. The DAR must be marked to show the appropriate coin machines.

T. TRANSPORTING FUNDS. Transporting of cash in excess of \$10,000 requires two people and should always be transported in a Government vehicle. Cashiers are to contact the Base Security at 333-3414 and request an escort. This is a requirement in all cases over \$10,000. When transporting funds, cashiers shall go directly to their destination (the bank) without making any stops. Be aware of your surroundings and do not allow anything or anyone to distract you from delivering the funds. If the police do not arrive within a reasonable period of time, call them again. Cashiers must wait until the escort arrives. In the case of a police escort, they will follow the cashier to the destination and insure that you enter the bank safely.

U. SAFES/STORAGE OF CASH

1. Safe Combinations. Cash shall be stored only in approved combination or key access security containers. **Combinations must be changed each time a person with knowledge of the combination resigns, retires or is terminated.** Facility managers (or other appropriate facility personnel) will change their own safe combinations and/or must ensure they are changed within the appropriate time requirements. The date of the combination change will be affixed to the outside of the safe. Combinations are given only to the minimum number of persons necessary to conduct business. Individuals with knowledge of a combination must memorize it; it must not be written. These individuals must not reveal a combination to any other person and must ensure that no one sees the combination when a safe is being opened. Each time a combination is changed, the manager will put the combination in a Security Container Information (SF 700), (Tab M), complete the necessary information on the envelope, seal it and post the security container information to the inside of the container. The sealed envelope will then be submitted to the Fleet Readiness Director, where it will be held in a safe for emergency purposes. Safes shall have a personnel recall list posted on the outside of the safe with appropriate emergency numbers to call when needed. A Security Container Check Sheet, (Tab N) (SF-702), will be attached to each safe within the F&FRP Department. SF-700 and SF-702 are available through the Accounting Department. The Security Container Check Sheet is used to document each instance of opening and closing of all safes. Use of this form is mandatory.

Subj: INTERNAL CONTROLS FOR CASH RECEIPTS

2. Drop Safes. If a drop safe has a double lock system (usually key and combination), no individual must ever have access to both. Two personnel must be present to open the drop safe, and count, verify and record the number of bags. The facility must maintain a drop safe receipt log.

3. Drop Safe Locations. At the end of each shift, cashiers will place their cash receipts, deposit slips and original DAR in a drop bag, lock the bag, and will personally deposit it in a drop safe. Following are the designated drop safe location and facilities who are required to use them:

a. Typhoonz - Silver Dollar, Beehive, NAPS, C-Street and Typhoonz

b. Top of the Mar & Admiral Nimitz Golf Course - use daily courier (armored van).

c. Clipper Landing & Sumay Cove Marina

d. Bowling Center

4. Bag Drop Procedures. Cashiers who are required to make drops at any of the drop safe locations should insure:

a. All drops will be made by the cashier, at the conclusion of his/her daily work schedule. All drops should be recorded in the drop safe log. Information given for each drop should be cashier's name, date and drop bag number. This log will be used for confirmation of the bags being picked up by the courier. Drops shall be witnessed by a supervisor.

b. The cashier will insure the bag drops completely into the secure compartment of the safe.

c. After the drop is made, open the chute and inspect to double check that the drop fell through properly.

d. If the drop bag jams or does not drop through, remove the drop bag and try again. Cashiers must notify supervisors of all jammed safes. Remember: All money drops must be made immediately after the work shift; money must never be taken home. If the drop safe is not working, call Base Security at (671) 339-3414 or 339-6311 for an escort to other locations where drop safes are located and available. All procedures must be strictly adhered to. Failure to comply will be grounds for suspension/termination.



Attachment to Facility Change Fund Custody Form

Date: _____

I, _____, _____
(Print Name) (Position)

acknowledge receipt from the Accounting Section, F&FRP

Department, the sum of _____ dollars
(Print Amount)

(\$ _____) to be used as change for _____.
(Facility)

I hereby understand that surprise audits will be held on this fund. I will be responsible at all times for this fund and will manage it in accordance with the provisions set forth in my change fund authorization letter from my Director. I understand that this fund will be used only for the purpose of making change for the departmental operations. **Theft, borrowing or any other personal use of these funds is prohibited and may result in termination of my employment.** Upon termination of my employment or change of military duty, whichever may be applicable, I will return this fund intact to the Custodian, Central Change Fund. I understand that my final paycheck will be withheld until this fund is returned.

Locker Number: _____ Key Number: _____

Received By: _____ Home Phone: _____
(Signature)

Copy To:
Personnel (OPF)
Admin Office
F&FRP Service Center (Change Fund Files)

Date Fund Returned: _____

A copy of this must be sent to Accounting Department when the fund is issued and returned.

Acknowledge Receipt: _____
(Accounting Supervisor Signature)



Cashier Change Fund Custody Receipt Form

Date: _____

I, _____, _____
(Print Name) (Position)

acknowledge from the Custodian _____
(Facility)

Facility/Activity Change Fund, F&FRP Department, the sum of
_____ dollars \$ _____) to be used as

change for the _____ facility.

I will store this change fund, when not in use, in the locked
compartment provided. I hereby understand that surprise audits

may be held on this fund. The original amount of the fund
issued must be maintained at all times and the fund is to be
used only for the purpose of making change. **I understand that**

**any borrowing, theft, or any other personal use of the funds is
prohibited and may result in the termination of my employment.**

I will be responsible at all times for this fund. Upon
termination of my employment or change of military duty,
whichever may be applicable, I will return this fund intact to
the _____ Facility Custodian. I understand that
my final paycheck will be withheld until this fund is returned
to the Facility Manager, _____ Facility.

Locker Number: _____ Key Number: _____

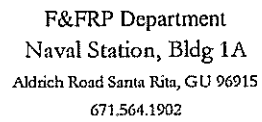
Received By: _____ Home Phone: _____
(Signature)

Copy To:
Personnel (OPF)
Admin Office
F&FRP Service Center (Change Fund Files)

Date Fund Returned: _____

A copy of this must be sent to Accounting Department when the
fund is issued and returned.

Acknowledge Receipt: _____
(Facility Manager Signature)



FACILITY: _____

MWR GUAM 7510/1 TAB C

F&FRP DEPARTMENT SURPRISE/UNANNOUNCED CASH COUNT	
Activity/Location: Address:	Fund Type: <input type="checkbox"/> Change Fund <input type="checkbox"/> Petty Cash
Cash Register and Drawer # (if applicable):	
Date:	Time:

1. Individuals conducting the surprise/unannounced cash count must first obtain a manager's cash register reading (in the "X" mode) to determine total sales.

Closing Register Reading:	Line 1	
Less Opening Register Reading: (Subtract line 2 from line 1)	Line 2	
= Sales	Line 3	
Over/Under-rings: (Show under-ring as -, over-ring as +)	Line 4	
= Net Sales: (Add or subtract line 5 from line 4)	Line 5	
Amount of Change Fund:	Line 6	
Total Required: (Add Line 5 and Line 6)	Line 7	
Actual count of cash, checks, money orders, credit card sales and credits: (<u>See reverse side</u> , " Total Counted ".)	Line 8	
Shortage/Overage: (Calculate the difference between Line 8 and Line 7)	Line 9	

2. Answer the following questions:

- a. Does the activity cashier have a signed money receipt or log book as proof of their change fund acceptance, or a signed, sub-custody letter?
 ☐ Yes ☐ No (If no, correct this situation ASAP.)
- b. Does the activity cashier have sole access to the money on hand?
 ☐ Yes ☐ No (If no, correct this situation ASAP.)
- c. If the activity cashier has a sub-custody letter for the change fund, does he/she have a lock box or safe compartment with sole access?
 ☐ Yes ☐ No (If no, correct this situation ASAP.)

Explain: _____

Upon signing this form, the activity cashier acknowledges that the surprise/unannounced cash count was conducted in his/her presence and that the total sum was left in their custody following the surprise/unannounced cash count.

Activity Cashier: _____

Printed Name	Signed Name	Date
--------------	-------------	------

Counted By: _____

Printed Name	Signed Name	Date
--------------	-------------	------

ACTUAL CASH COUNT			
Currency	Units	Total	
\$ 100.00	x	=	
\$ 50.00	x	=	
\$ 20.00	x	=	
\$ 10.00	x	=	
\$ 5.00	x	=	
\$ 2.00	x	=	
\$ 1.00	x	=	
Sub Total			\$

Rolled Coins	Rolls	Total	
\$.50	x	=	
\$.25	x	=	
\$.10	x	=	
\$.05	x	=	
\$.01	x	=	
Sub Total			\$

Loose Coins	Number	Total	
\$ 1.00	x	=	
\$.50	x	=	
\$.25	x	=	
\$.10	x	=	
\$.05	x	=	
\$.01	x	=	
Sub Total			\$

OTHER ITEMS	
Checks/Money Orders	\$
Vouchers Paid Out	
# _____ thru #	\$
Discount Coupons, MWR Bucks, etc.	\$
Credit Card Charges	\$
Credit Card CREDIT Vouchers	\$

TOTAL COUNTED	\$
---------------	----



Receipt for Duplicate Locking Compartment Key

I, _____, have received the
(Cashier's Name)
duplicate locking change fund compartment key for compartment
_____ located at _____.
(Name of Facility/Activity)

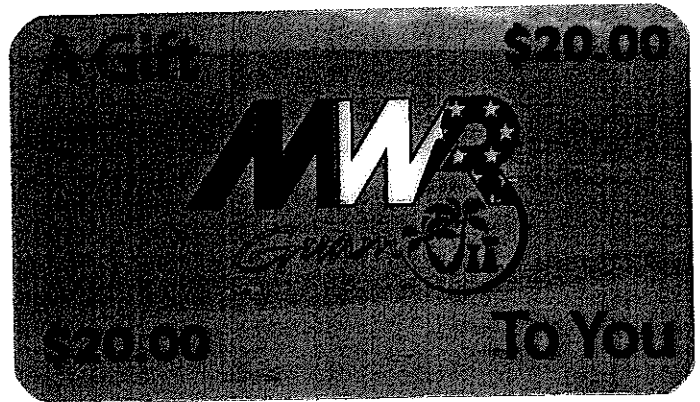
Since I lost the original key issued to me, I agree to pay
\$15.00 to the NAFI Fund for the replacement of a new
compartment.

After I obtain the change fund from my compartment, I will give
this key to my Facility Manager who will issue me a new
compartment.

(Cashier's Signature)

(Date)

Return this form to:
Accounting Supervisor



Expiration Date: JAN 31 2008

Coupon # 881



MWR Rep. Signature

FREE
Cheeseburger
at Clipper Landing



Please redeem this coupon at the
Clipper Landing on COMNAVMA

Customer Name _____

Expiration Date: JAN 31 2008

Coupon # 881



MWR Rep. Signature

FREE
Chicken Wings
at Clipper Landing



Please redeem this coupon at the
Clipper Landing on COMNAVMA

Customer Name _____

MEMORANDUM

Date: _____

From: _____

(Facility requesting refund/reimbursement)

To: Manager, Accounting Department

Via: Director, Fleet Readiness Department

Subj: REQUEST FOR REFUND/REIMBURSEMENT

Encl: (1) Substantiating documentation (MUST BE ATTACHED)

1. Please issue a refund check to: _____
(Name)

of _____
(Street) (City) (State) (Zip)

for _____
(Reason for refund/reimbursement)

2. Substantiating documents are provided as enclosure (1).
Cost Center/Account Number _____. A \$10.00
administrative processing fee does/does not apply. The
following break down is provided:

Value of Item/Service \$ _____

Less: \$10.00 Administrative Processing Fee \$ _____
(If applicable)

Total Amount of Check to be Issued: \$ _____

Requested by:

(Manager's Signature)

(Date)

FIRST ENDORSEMENT

Date: _____

From: Director, Fleet Readiness Department

To: Accounting Supervisor

1. Forwarded, approved/disapproved.

OVER-RING/REFUND VOUCHER
NAVSUP FORM 972 (REV. 10-72)

SHIP'S STORE - COMMISSARY STORE AT

DATE

						REFUND		DEPT.	OVER-RING	
						DOLS.	CTS.		DOLS.	CTS.
								S-1		
								S-3		
								S-4		
REGISTER NO.	SALES PERSON NO.	(SEE REV. - CK. APPLICABLE CODE)								
		EXPLANATION	1	2	3	4				
		REFUND								
		OVER-RING						TOTAL		

TOTAL AMOUNT IN WORDS

DOLLARS and			CENTS
SIGNATURES	SALES PERSON	SUPERVISOR	OIC/ROIC REVIEW
	CUSTOMER (IN CASE OF REFUND)		PERSON RECEIVING MDSE. (REFUND ONLY)

EXPLANATION CODES

REFUNDS

1. CUSTOMER DISSATISFIED WITH PRODUCT.
2. PRODUCT SPOILED OR UNFIT FOR CONSUMPTION.
3. OTHER (EXPLAIN) _____

OVER-RINGS

1. INSUFFICIENT FUNDS - CUSTOMER.
2. REGISTER OPERATOR ERROR.
3. VERIFICATION CHECK OF PREVIOUSLY RUNG UP ORDER.
4. OTHER (EXPLAIN) _____

S/N 0108-502-2101

D*9601

TAG H

NAME OF DEPARTMENT NAPPS	SIGNATURE OF CASHIER JOHN DOE	DATE 30 JUL 07
------------------------------------	---	--------------------------

ITEM NO.	ITEM	AMOUNT
1.	CASH TURNED IN (DETAIL BELOW - ITEM 20)	\$ 500.0
2.	CHANGE FUND (-) (WHEN TURNED IN WITH RECEIPTS)	
3.	REFUNDS (+)*	
4.	CASH SALES	500.0
5.	CHARGE/COMMERCIAL CREDIT SALES	1,000.0
6.	TOTAL SALES: SALES SLIP OR TICKET NUMBERS <u>22001</u> THRU <u>22027</u>	\$ 1,500.0
7.	CHANGE FUND	
8.	CASH RECEIPTS	
9.	TOTAL CASH VERIFIED (LINE 7 + 8 = 9)	
10.	CHARGE SALES	
11.	TOTAL VERIFIED (LINE 9 + 10 = 11)	\$
12.	CLOSING REGISTER READING	47,862.2
13.	OPENING REGISTER READING	46,537.2
14.	REGISTER AMOUNT (LINE 12 - 13 = 14)	1,325.0
15.	OVER-RINGS (-) AND UNDER-RINGS (+)	
16.	REFUNDS (+) (TO BE USED WHEN REFUNDS ARE REFLECTED IN REGULAR REGISTER READINGS) /CC TIP	175.0
17.	ADJUSTED REGISTER READINGS (LINE 14 ± 15 + 16 = 17)	1,500.0
18.	CASH OVERAGES OR SHORTAGES (CIRCLE: OVERAGE OR SHORTAGE)	\$ 0.0

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

NAME OF ACCOUNT	ACCOUNT NO.	DEBIT AMOUNT	CREDIT AMOUNT
TOTAL		\$	\$

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

COINS	CENTS	\$	
	NICKELS		
	DIMES		
	QUARTERS		
	HALF-DOLLARS		
	TOTAL COINS	\$	
CURRENCY	ONE'S 10	10.00	
	FIVE'S 20	100.00	
	TEN'S 15	150.00	
	TWENTY'S 10	200.00	
	TOTAL CURRENCY	\$	460.0
CHECKS/M.O.'S	U.S. CHECKS 1	40.00	
	OTHER CHECKS		
	MONEY ORDERS		
	TOTAL CHECKS/M.O.'S	\$	40.0
	GRAND TOTAL CASH TURNED IN	\$	500.0

* SIGNED REFUND VOUCHERS WILL BE ATTACHED

REMARKS: (Use reverse side if necessary)

NAPPS Dinner Sales:

Food - \$1,025.00

Bar - 300.00

Total - \$1,325.00

Credit Card Sales: Trans# 0152-0175

Actual Sales - \$ 825.00

CC Tip - 175.00

Total \$1,000.00

(see attached tip sheet for breakdown)

SIGNATURE OF PERSON DESIGNATED TO READ REGISTER

SIGNATURE OF PERSON DESIGNATED TO VERIFY CASH AND CHARGES

NOTE: TO MAKE CORRECTIONS:

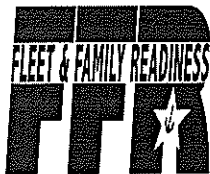
LINE THROUGH ERROR, WRITE CORRECT AMOUNT ABOVE ERROR, INITIAL AND DATE
CORRECTIONS ARE MADE ONLY BY PERSON MAKING ERROR. NO CORRECTIONS WILL
BE MADE TO LINES 1 THROUGH 6.

Morale, Welfare, & Recreation Department
Naval Station, Bldg 1A
Aldrich Road Santa Rita, GU 96915
671.564.1851 — FAX 671.564.1853

TIP / GRATUITY SHEET

FACILITY:

[illegible]



F&FRP Department
Naval Station, Bldg 1A
Aldrich Road
Santa Rita, GU 96915
671.564.1902

PETTY CASH VOUCHER

Please pay the following amount from petty cash:

SAP Account Code						Description - Staple Receipt on Back	Amount
F u n d	GL	Acct	Cost Ctr	Site	Facility		
Total							

Prepared by _____ Date _____ Approved by _____ Date _____
Received from petty cash _____ dollars and _____ cents as described above.

Signature of Custodian _____ Date _____ Signature of Recipient _____ Date _____

Tab K

MEMORANDUM

Date: _____

From: _____

(Custodian Name)

To: Accounting Supervisor, Fleet and Family Readiness
Programs

Via: Director, Fleet and Family Readiness Programs

Subj: PETTY CASH FUND REIMBURSEMENT

Encl: (1) Summary of Disbursements

(2) Petty Cash Vouchers # _____ through # _____
for the period _____ through _____

1. Enclosure (1) and (2) are forwarded for reimbursement of my petty cash fund. Please issue reimbursement check to me in the amount of \$ _____.

(Manager's Signature)

FIRST ENDORSEMENT

Date: _____

From: _____

(Fleet Readiness Director)

To: Accounting Supervisor, Fleet and Family Readiness
Programs

1. I have reviewed enclosure (1) and approve all amounts submitted for payment.

2. Issue a reimbursement check to the custodian as requested above.

(Fleet Readiness Director Manager's Signature)



SF-700
TAB M

CLASSIFICATION LEVEL			
SECURITY CONTAINER INFORMATION		1. AREA OR POST (If required)	2. BUILDING (If required)
INSTRUCTIONS 1. Complete Part 1 and Part 2A (on end of flap). 2. Detach Part 1 and attach to the inside of the control drawer of the security container. 3. Mark Parts 2 and 2A with the highest classification level stored in this security container. 4. Detach Part 2A. Insert in envelope (Part 2) and seal. 5. See Privacy Act Statement on reverse.		4. ACTIVITY (Division, Branch, Section or Office)	5. CONTAINER NO.
		6. MFG. & CLASS OF CONTAINER	8. SERIAL NO. OF LOCK
		7. MFG. & LOCK MODEL	
9. DATE COMBINATION CHANGED 10. PRINT NAME/ORGANIZATION SYMBOL WITH SIGNATURE OF PERSON MAKING CHANGE.			
11. Immediately notify one of the following persons. If this container is found open and unattended.			
EMPLOYEE NAME		HOME ADDRESS	HOME PHONE

1. ATTACH TO INSIDE OF SECURITY CONTAINER 700-102 STANDARD FORM 700 (REV. 4-01)
NSN 7540-01-214-5372 Prescribed by NARA/ISOO
32 CFR 2003

WARNING
WHEN COMBINATION ON PART 2A IS ENCLOSED, THIS ENVELOPE MUST BE SAFEGUARDED IN ACCORDANCE WITH APPROPRIATE SECURITY REQUIREMENTS.

DETACH HERE

CLASSIFICATION LEVEL

SECURITY CONTAINER NUMBER

COMBINATION

turns to the (Right) (Left) stop at

turns to the (Right) (Left) stop at

turns to the (Right) (Left) stop at

turns to the (Right) (Left) stop at

WARNING

THIS COPY CONTAINS CLASSIFIED INFORMATION WHEN COMBINATION IS ENTERED.

UNCLASSIFIED UPON CHANGE OF COMBINATION.

2A. INSERT IN ENVELOPE SF 700 (REV. 4-01)
Prescribed by NARA/ISOO
32 CFR 2003

