**FY-25 SAP AIMS CHANGES**

AIMS SAP accounting changes provided in this enclosure apply to all users of AIMS SAP and *are in effect now or will be* at the beginning of ***FY-25 (1 Oct 24)*** unless otherwise noted:

1. Cost Center Changes

* 1. Activity Changes
		+ 1. **24 Animal Care –** Renamed
			2. **\*NEW\* 47 Virtual Single Sailor Program (VSSP)**
				1. Implementation of a Navy MWR pilot program to expand free Wi-Fi services to Navy owned unaccompanied housing at selected Navy installations. The Single Sailor Program contributes directly to the MWR mission and positively affects Sailors’ quality of life. Reliable high-speed Wi-Fi ensures Sailors can communicate with friends and family, pursue distance learning, and engage in stress-relieving recreational activities, including gaming options. Through a variety of online resources, the Navy’s VSSP is a current novel program aligned with the intent of Navy MWR Single Sailor Program and engages Active Duty members by providing information, services, programming, equipment and facilities to meet the online leisure, recreational interests and pursuits of authorized single Sailor patrons, with particular focus on Sailors residing in UH. This is a Category A activity. HQ only activity.
			3. **55 Recreation Tickets and Leisure Travel** – Reopened and Modified
				1. Financial breakout of specific components of Community Recreation Activity 18; all metrics will be reported as part of the Community Recreation Metrics. Activity 55 will consist of services that include the resale of discount entertainment, event, and recreation activity tickets. Ticket sales may include but are not limited to local, regional, and national theme parks, attractions, tours, movie theaters, concerts, plays, sporting events and museums. All transportation, trips and tours will remain in Comm Rec Activity 18 except for those facilitated by a stand-alone ticket office. Transportation, trips, tours and activities solely supported by Activity 55 labor should be recorded and accounted for under Activity 55. All tickets offered by the joint service Military Ticket Program (MTP) must be purchased from MTP. Installations are only authorized to negotiate a contract for resale tickets not available through MTP. Services may also include securing leisure travel reservations for or directing individuals to the online travel platform American Forces Travel (AFT) for self-guided vacation/leisure travel bookings.   This activity will have authorized use of departments 03 Resale, 10 Program, and 89 UFM. This is a Category B activity.
				2. Please refer to Exhibit (5a) for Activity 55 Guidance

2. New GL Accounts

1. New GL Accounts
	* + - **228100 CNIC NAF SIP Loan**
				1. Extended to all active payroll company codes, but not currently active. Once this benefit is available, updates will be coming from HR.
				2. This account is used to record payroll withholdings from NAF employees that are repaying a CNIC NAF Savings Plan Loan. Amounts swept at the end of the month by CNIC NAF Savings Plan recordkeeper.
			- **569020 Unaccompanied Housing MOA Revenue**
				1. Extended to all active MWR company codes and 6513.
				2. This account is used to record revenue received for Unaccompanied Housing MOA Revenue for services (housekeeping, maintenance, etc.) provided by MWR.
2. New **Intercompany** GL Accounts- *These accounts were created to assist The Auto Skills Center to track services provided to CYP. These accounts are being rolled out alongside RecTrac 3.1 standards.*
	* + - **301531 Intercompany Resale Revenue**
				1. Extended to all active MWR company codes.
				2. This account was created for Auto Skills to track the amount of merchandise sold to CYP, an inter-company entity to MWR. This account should only be used once a site goes on RecTrac 3.1. This account requires use of a resale department cost center.
			- **501531 Resale Discount Rentals**
				1. Extended to all active MWR company codes.
				2. This account was created for Auto Skills to track the amount of services provided to CYP vehicles, an inter-company entity to MWR. This account should only be used once a site goes on RecTrac 3.1. This account requires use of a program department cost center.
	1. New **Resale Revenue** GL Accounts-*These accounts were created for the marinas and are permitted for use by Navy Flying Club.*
		* + **151131 Resale Inventory Fuel**
				1. Extended to all active MWR and NFC company codes.
				2. This inventory account will be used to record all purchases of fuel for resale. This will include gasoline, diesel and propane. Sales of fuel included in this account will be recorded in GL 301131 Resale Revenue Fuel. Physical inventory is required at the end of every accounting period (monthly) per CNICINST 7000.3. This account requires use of a resale department 03 cost center for MWR or a resale cost center for Navy Flying Club.
				3. There is a validation that requires activity 34 department 03 for MWR or a resale cost center for Navy Flying Club.
			+ **301131 Resale Revenue Fuel**
				1. Extended to all active MWR and NFC company codes.
				2. This account will be used to record revenue earned from the sale of fuel including gasoline, diesel and propane. The Cost of Goods Sold (COGS) associated with this GL account is 401131 COGS Fuel. This account requires use of a resale department 03 cost center for MWR or a resale cost center for Navy Flying Club.
				3. There is a validation that requires activity 34 department 03 for MWR or a resale cost center for Navy Flying Club.
			+ **303131 Sales Discount Fuel**
				1. Extended to all active MWR and NFC company codes.
				2. This contra-revenue account will be used to record the discount given to customers on purchases of fuel. Authorized discounts include official coupons issued by the activity or installation, or management approved discounts. This account requires use of a resale department 03 cost center for MWR or a resale cost center for Navy Flying Club.
				3. There is a validation that requires activity 34 department 03 for MWR or a resale cost center for Navy Flying Club.
			+ **401131 Cost of Goods Sold Fuel**
				1. Extended to all active MWR and NFC company codes.
				2. This account includes the cost of fuel sold that was originally recorded in GL account 151131 Resale Inventory Fuel. The COGS calculation is beginning inventory plus purchases plus/minus transfers minus ending inventory. Loss of product due to outages caused by mechanical failure or acts of God should be posted to GL 791001 Spillage/Spoilage Expense. Product waste due to other reasons is part of COGS and should not be reclassified. This account requires use of a resale department 03 cost center for MWR or a resale cost center for Navy Flying Club.
				3. There is a validation that requires activity 34 department 03 for MWR or a resale cost center for Navy Flying Club.
	2. **New GL Accounts for ESM Operation (We will notify once these go live)**
		* + **165800 APF MOA Minor Property**
				1. New asset class.
				2. Extended to all active MWR company codes.
				3. Minor Property assets funded by APF MOA grants. These are NOT UFM assets. This account will be used specifically for ESM equipment upgrades that qualify as minor property. The associated asset class 165800 will require a department 09 cost center. 686800 will be used to record APF asset expense.
			+ **165850 APF MOA Fixed Assets**
				1. New asset class.
				2. Extended to all active MWR company codes.
				3. Fixed Assets funded by APF MOA grants. These are NOT UFM assets. This account will be used specifically for ESM equipment upgrades that qualify as fixed assets. The associated asset class 165850 will require a department 09 cost center. 688800 will be used to record APF asset expense.
			+ **562800 APF MOA Grant**
				1. Extended to all active MWR company codes.
				2. To record APF MOA grant revenue to the MWR field company codes. This account will be used to record the funding for ESM equipment upgrades. This account will require a department 09 cost center.
			+ **569020 Unaccompanied Housing MOA Revenue**
				1. Extended to all active MWR company codes and 6513.
				2. This account is used to record revenue received for Unaccompanied Housing MOA Revenue for services (housekeeping, maintenance, etc.) provided by MWR.
			+ **686800 APF MOA Minor Property Expense**
				1. Extended to all active MWR company codes.
				2. To record APF asset expense for APF MOA Funded Minor Property. This account will be used specifically for ESM equipment upgrades. This account will require a department 09 cost center.
			+ **688800 APF MOA Fixed Asset Expense**
				1. Extended to all active MWR company codes.
				2. To record APF asset expense for APF MOA Funded Fixed Assets. This account will be used specifically for ESM equipment upgrades. This account will require a department 09 cost center.
			+ **799800 APF MOA Grant Expense**
				1. HQ Only.
				2. To record APF asset expense for APF MOA Funded Fixed Assets. This account will be used specifically for ESM equipment upgrades. This account will require a department 09 cost center.

3. GL Account Changes

* + - * **401022 COGS Vendor Rebates**
				1. Account has been renamed to remove prime from the description to allow all vendor provided rebates to be recorded here.
				2. This account is only used when COGS is recorded in the old GL accounts.
			* **401111 COGS Vendor Rebates Food**
				1. Account has been renamed to remove prime from the description to allow all vendor provided rebates to be recorded here.
				2. This account is only used when COGS is recorded in GL 401110 COGS Food.
			* **506020 Tour Revenue –** Account will be blocked 10/01/2024
			* **506021 Tour Expense –** Account will be blocked 10/01/2024
			* **506031 ITT Travel Expense –** Account will be blocked 10/01/2024
			* **506050 Recreational Equipment Rental (Cat C)**
				1. Account has been opened to Activity 34 Marinas Cat C in addition to Activity 28 Recreation Equipment Rental.
			* **569018 Recycling Revenue**
				1. Added validation to restrict the account to Activity 59 Recycling.
			* **708089 FCC Subsidy Expense UFM**
				1. Account has been renamed from CDH to Family Child Care (FCC).
			* **747000 UFM APF Offset FCC Subsidy Expense**
				1. Account has been renamed from CDH to Family Child Care (FCC).
			* **783689 Contract Labor Program Support UFM**
				1. Account has been extended to CYP 16## company codes.
				2. This account is utilized in CYP for supplemental staffing contracts to correctly allocate those contracted expenses more specifically than the generic 783000/783089.
			* **794002 Bank Service Fees**
				1. Account has been extended to all active company codes.
				2. This account is for recording of bank service fees.  Bank service fees should not be recorded in GL 799000 Miscellaneous Expense.

4. Other Changes

* + - * **Asset Class 165389**
				1. Removed IO requirement.
			* **Asset Class 165489**
				1. Removed IO requirement.
			* **Bingo Department 15**
				1. Changes with the transition to RecTrac 3.1.
				2. Bingo resale inventory should be reclassified to GL 161000 Prepaid Supplies. Daubers and cards will expense monthly from prepaids and not be under resale. This will keep all of Bingo under Department 15.

5. MWR Download rates – The central fund download rates for FY-24 are as follows:

|  |  |  |
| --- | --- | --- |
| Description | MWR | SAP GL |
| Health & Disability | 2.5 X W/H | 629000 |
| Life | 0.45 X W/H | 630000 |
| Retirement NAF ER Cost | 8.00 X W/H | 632003 |
| Post Ret Benefit Cost  | 0.60 X W/H | 632007 |
| 401K Match  | Up to 3% earnings | 632005 |
| 401K Admin Fee  | 1.5% X match | 632006 |
| Work Comp | 0.024 X 601000  | 633000 |
| Unemployment Comp | 0.011 X 601000 | 634000 |
| Property Liability MWR  | .0043 X GL accts (301+302+501+591) | 635000 |
| FERS Retirement | 23.0 X W/H | 632001 |
| CSRS Retirement | 1.00 X W/H | 632002 |
| CSRS Offset | 8.75 X W/H | 632002 |
| TSP  | Actual cost | 632008 |

\* Property Liability assessment should be budgeted at the installation level in a 0B/00 cost center. The month-end assessment will be updated to begin posting in October 2024 with this change.

6. **G&A COST ALLOCATION FOR CHILD and YOUTH PROGRAMS (CYP)** –Refer to the Navy Child and Youth Programs NAF Budget Guidance enclosure (4).

7. **AIMS USER HANDBOOK** - The Handbook is currently undergoing a major revision and relevant information will be provided as it is completed. The most current information is available at *https://g2.cnic.navy.mil/TSCNICHQ/N9/N94/N948/default.aspx* and at [www.navymwr.org](http://www.mwr.navy.mil/) (Resources > Finance > HQ Central Fund AIMS Accounting). The most current GL accounts list with definitions should be accessed in SAP through TCode: Y\_DV3\_24000640 - GL Acct Description by Company Code.

If you have any questions, please call Commander Navy Installation Command POC’s at (901)874-6590/6561 or DSN 882-6590/6561.