

COMMANDER NAVY INSTALLATIONS COMMAND (CNIC)
MANAGEMENT and ASSISTANCE TEAM (N9G)



Local
Internal Control Questionnaire (ICQ)
FY17
FINANCE

5720 INTEGRITY DRIVE
MILLINGTON TN 38055-6520

REVISED OCTOBER 2016

REVIEW COVER SHEET

HOST COMMAND: _____

DATES OF REVIEW: _____

REVIEW CONDUCTED BY: _____

Business Office POC

Name: _____

Email: _____

Phone: _____

Region Internal Review Officer

Name: _____

Email: _____

Phone: _____

FINANCIALS			
1a.	<p>Is the chart of accounts being used properly?</p> <p>Reference: As a general guide, see Enclosure 1 and/or AIMS User Handbook FY 16, Section B, Chart of Accounts. Note however, that some G/L accounts are specific to a particular region or installation type. Therefore, refer to SAP for the most current chart of accounts.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
1b.	<p>Are revenue and expenses being recorded to the correct General Ledger account, e.g., supplies (701000), vehicles (171000); FF&E(173000)?</p> <p>Reference: As a general guide, see Enclosure 1 and/or AIMS User Handbook FY 16, Section B, Chart of Accounts. Note however, that some G/L accounts are specific to a particular region or installation type. Therefore, refer to SAP for the most current chart of accounts.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

FINANCIALS			
2.	<p>Are accruals of payroll, taxes payable, annual leave earned, and accounts payable accurate?</p> <p>Reference: AIMS User Handbook FY 16, Section A, Schedules Guide, pg. 5 - 10 DOD 7000.14-R, Vol. 13, Chapter 1 and 8</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
3.	<p>Are financial statements reconciled and adjusted monthly?</p> <p>Note: Reconciliation must be performed on receivables, payables, fixed assets, central storeroom, bank accounts, deposits and unearned income and payroll (annual leave, wages, taxes).</p> <p>Reference: AIMS User Handbook FY 16, Section A Chart of Accounts DoD 7000.14-R, Vol. 13, Chapter 3, 030201A.1. CNICINST 7000.3, para 506f.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

FINANCIALS			
5.	<p>Is depreciation taken monthly?</p> <p>Note: Sample a few of the assets, is the useful life correct?</p> <p>Reference: DoDI 7000.14R, volume 4, para 060205. CNICINST 7000.3, para 513h. AIMS User's Manual FY 16, Section C</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

6.	<p>Review the Annual budget. Validate restricted cash values with restricted cash in-flows and out-flows as requested by the annual budget. Has the budget been approved by the proper approval authority and if so is/are the requests for the projects within the cost limits of his/her approval authority?</p> <table border="1" data-bbox="266 415 1317 1146"> <thead> <tr> <th data-bbox="266 464 508 537">APPROVAL AUTHORITY</th> <th data-bbox="508 464 794 537">CATEGORY OF WORK (1)</th> <th data-bbox="794 464 997 537">FUND SOURCE</th> <th data-bbox="997 464 1317 537">COST LIMITS</th> </tr> </thead> <tbody> <tr> <td data-bbox="266 537 508 800" rowspan="3">Regional Commander</td> <td data-bbox="508 537 794 611">Major Construction</td> <td data-bbox="794 537 997 611">None</td> <td data-bbox="997 537 1317 611">None</td> </tr> <tr> <td data-bbox="508 611 794 684">Minor Construction</td> <td data-bbox="794 611 997 684">O&M,N NAF</td> <td data-bbox="997 611 1317 684">\$0 – 750,000</td> </tr> <tr> <td data-bbox="508 684 794 800">Repairs/Renovation</td> <td data-bbox="794 684 997 800">O&M,N NAF</td> <td data-bbox="997 684 1317 800">\$0 – 200,000 \$0 - 1,000,000</td> </tr> <tr> <td data-bbox="266 800 508 1146" rowspan="4">Commander, Navy Installations (CNIC)</td> <td data-bbox="508 800 794 873">Major Construction</td> <td data-bbox="794 800 997 873">MILCON NAF</td> <td data-bbox="997 800 1317 873">\$750,000 + UP</td> </tr> <tr> <td data-bbox="508 873 794 947">Minor Construction</td> <td data-bbox="794 873 997 947">O&M,N NAF</td> <td data-bbox="997 873 1317 947">\$750,000 + UP</td> </tr> <tr> <td data-bbox="508 947 794 1020" rowspan="2">Repairs/Renovation</td> <td data-bbox="794 947 997 1020">O&M,N DBOF</td> <td data-bbox="997 947 1317 1020">\$75,000 - \$750,000</td> </tr> <tr> <td data-bbox="794 1020 997 1146">NAF</td> <td data-bbox="997 1020 1317 1146">\$200,000 - \$750,000 \$75,000 - \$5,000,000 \$0 – 3,000,000 \$200,000 + UP</td> </tr> </tbody> </table> <p>Reference: AIMS User Handbook FY 16, section B Chart of Accounts, page 32</p> <p>Comments:</p>	APPROVAL AUTHORITY	CATEGORY OF WORK (1)	FUND SOURCE	COST LIMITS	Regional Commander	Major Construction	None	None	Minor Construction	O&M,N NAF	\$0 – 750,000	Repairs/Renovation	O&M,N NAF	\$0 – 200,000 \$0 - 1,000,000	Commander, Navy Installations (CNIC)	Major Construction	MILCON NAF	\$750,000 + UP	Minor Construction	O&M,N NAF	\$750,000 + UP	Repairs/Renovation	O&M,N DBOF	\$75,000 - \$750,000	NAF	\$200,000 - \$750,000 \$75,000 - \$5,000,000 \$0 – 3,000,000 \$200,000 + UP	YES <input type="checkbox"/> NR <input type="checkbox"/>	NO <input type="checkbox"/> N/A <input type="checkbox"/>
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7a.	<p>Review the restricted cash account, Restricted Cash-Capital Outlays (102000). Is Restricted Cash being used for the intended reasons?</p> <p>Reference: Enclosure 1 AIMS User Handbook FY 16, Section B Chart of Accounts, pg. 32</p> <p>Comments:</p>	YES <input type="checkbox"/> NR <input type="checkbox"/>	NO <input type="checkbox"/> N/A <input type="checkbox"/>																										

7b.	<p>Is a letter approving the project(s) and use of funds on file and or within the annual budget?</p> <p>Reference: CNICINST 7043.1, para 217 AIMS User Handbook FY 16, Section B Chart of Accounts, pg. 60</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
8a.	<p>Review the construction in progress account, (179000). Is the construction in progress account being used for the intended reasons?</p> <p>Reference: Enclosure 1 AIMS User Handbook FY 16, Section B Chart of Accounts, pg. 57</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
8b.	<p>Is there a letter approving the project(s) and use of funds on file?</p> <p>Reference: CNICINST 7043.1, para 217 AIMS User Handbook FY 16, Section B Chart of Accounts, pg. 60</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
8c.	<p>Are projects in this account ongoing or completed?</p> <p>Ongoing Completed <input type="checkbox"/> <input type="checkbox"/></p> <p>Comments:</p>	<p>NR <input type="checkbox"/></p>	<p>N/A <input type="checkbox"/></p>

8d.	<p>If completed, are these projects capitalized to the proper account.</p> <p>Note:</p> <p>a. Account 179 is used to accumulate the capitalized value of construction in progress until an item is financially complete. The value is then transferred to account 170 - 178 as appropriate.</p> <p>b. Projects in account 179 cannot be producing revenue; fully utilized; and final payment cannot be disbursed.</p> <p>Reference: CNICINST 7000.3, para 403a.(6) AIMS User Handbook FY 16, Section B Chart of Accounts, pg. 57</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
8e.	<p>Do all capital projects include all appropriate costs prior to capitalizing them?</p> <p>Note:</p> <p>Construction in Process is used to record the value of work performed for the construction of facilities, and improvements not yet accepted by the NAFI</p> <p>Acquisition cost includes expenditures necessary to place assets into use such as installation, freight, testing, and initial training costs (other than employee salaries); legal fees to establish title; and any other costs of putting the asset in the condition and location for use. CIP is also used to record the value of work performed by contractors in accordance with the terms of the applicable contracts. Progress payments for contractors will also be recorded in CIP. Any expenditure recorded in CIP must be capitalized in accordance with current thresholds for Assets.</p> <p>Reference DoD 1015.15 para 6.4.2.5 DoD 7000.14-R, Vol. 13, para 030301O.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

8f.	<p>Are all capital projects capitalized within the appropriate time frame after completion?</p> <p>Note: Projects must be capitalized once they start earning revenue, are being fully utilized, and the final bill has been paid.</p> <p>Reference: CNICINST 7000.3, para 403a.(6)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
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CASH AND CASH RECEIPTS			
1.	<p>Are cash funds properly safeguarded from loss and theft?</p> <p>Reference: CNICINST 1710.3, para 232 DoD 7000.14R, Volume 5, Chapter 3 and 9</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
2.	<p>Are safe combinations known only to the custodian of the funds within each safe?</p> <p>Reference: CNICINST 1710.3, para 232d(2) DoD 7000.14R Volume 5, para 030302B.2.1.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
3.	<p>Is each custodian of funds provided with a safe or a locked compartment within a safe to which only they have access?</p> <p>Reference: CNICINST 1710.3, para 232d DoD 7000.14-R, Vol. 5, Chap 3, para 030302.a.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

CASH AND CASH RECEIPTS			
4.	<p>Are safe combinations changed at least upon a change of personnel having access to the safe?</p> <p>Note: Safe combinations will be changed whenever a new employee takes over or whenever directed by the Region Commander/Installation CO. A night depository type safe (with slot or chute) is considered practical.</p> <p>Reference: CNICINST 1710.3, para 232d.(4)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
5.	<p>Are surprise counts made by activity management of change funds, petty cash, and cash receipts in the custody of each cashier during the cashiers shift at least quarterly?</p> <p>Note: Quarterly Cash Verification. No less frequently than quarterly, cash held at personal risk based on guidance in this chapter must be reviewed by means of an unannounced physical count of cash, negotiable instruments, and other assets that comprise a DO's total accountability (including cash, negotiable instruments, and other assets in the custody of all DDOs and agents).</p> <p>Reference: DoD 7000.14-R, Vol. 5, Chap 3, para 030201 DoD 7000.14R, Volume 5, Appendix A, A00101 CNICINST 7000.3, 506d.(1) and (2)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

CASH AND CASH RECEIPTS			
6.	<p>Are the amounts of the change and petty cash funds reasonable and adequate to satisfy cashing needs?</p> <p>Note: Authorized funds in excess of needs shall be reduced.</p> <p>Reference: CNICINST 1710.3, para. 214 CNICINST 7000.3, para 210b. DoD 7000.14-R, Volume 13, Chapter 3, para 030201.C.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
7.	<p>Obtain copies of letters of authorization for change and petty cash funds. Are there letters of authorization for each change and petty cash fund?</p> <p>Reference: CNICINST 7000.3, para 506b. and 506c. BUPERSINST 12990.1A, para 325 (CMWR)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
8.	<p>Is the responsibility for change and petty cash funds vested in one person only?</p> <p>Reference: CNICINST 7000.3, para 506b. and 506c.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

CASH AND CASH RECEIPTS			
9.	<p>Is the custodian independent of the bookkeeper?</p> <p>Reference: DoD 7000.14-R, vol. 13, Chap 3 , para 030201 CNICINST 7000.3, para 506f.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
10.	<p>Are petty cash vouchers pre-numbered sequentially, prepared in ink and indelible pencil, signed by the payee, and approved?</p> <p>Reference: CNICINST 7000.3, para 506b.(5)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
11.	<p>Is the cashing of checks or making loans from the petty cash fund prohibited?</p> <p>Reference: DoD 7000.14-R, vol. 13, Chapter 3, para. 030201C.1.e.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

CASH AND CASH RECEIPTS			
12.	<p>If an imprest fund has been established, is the use of the fund limited, not to exceed \$150 for any one transaction or a maximum of \$500 (or foreign currency equivalent) for an emergency condition ?</p> <p>Note:</p> <p>a. Where a volume of small cash purchases is necessary, a petty cash fund operated under the imprest method may be established to be used for small payments, not to exceed \$150 for any one transaction or a maximum of \$500 (or foreign currency equivalent) for an emergency condition. Petty cash funds shall not be used for payment of employee's or entertainer's wages to include meals and incidentals. All other purchases shall be processed using a government purchase card, purchase order, or contract. The commanding officer will authorize in writing the establishment of this fund, if needed, and specify the amount authorized. The manager will determine the individual responsible for the petty cash fund.</p> <p>b. Any one transaction will not exceed \$500 and transactions will not be fragmented to circumvent this limitation. A higher limit may be approved by the Military Service Proponent for NAF Financial Management for purchases made in foreign currency, if currency rates so warrant. This increase must be reviewed on an annual basis.</p> <p>Reference: CNICINST 7000.3, para 506b.(8)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
13.	<p>Are cash funds and tickets in transit; i.e. nightly drops, bank runs, central cashier pick-ups; safe guarded as directed by local policy established by the command?</p> <p>Note:</p> <p>a. Ensure that armed guards are provided to escort government funds to and from the disbursing office when funds are being transported as required.</p> <p>Reference: DoD 7000.14-R, Vol. 5, Chap 3, para 030302A.5 and 030205C.2</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

CASH AND CASH RECEIPTS			
14.	<p>Are deposits made daily, with weekend and holiday receipts deposited on the first business day subsequent to the weekend or holiday?</p> <p>Reference: CNICINST 7000.3, para 506e.(3) AIMS User Handbook FY 16, Section F Centralized Banking</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
15.	<p>Are bank statements of imprest accounts sent directly to and reconciled monthly by an employee whose duties do not include the handling of cash or maintaining the accounts?</p> <p>Reference: AIMS User Handbook FY 16, Section A, Section F Centralized Banking, III CNICINST 7000.3, para 506f.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
16.	<p>Are dishonored checks collected per the prescribed procedures?</p> <p>Reference: CNICINST 7000.3, para 506e.(9) DoD 7000.14-R, vol. 5, chapter 4, para 040301B.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

CASH AND CASH RECEIPTS

Notes:

SALES			
1.	<p>Are all fees, charges, and sales prices governed by posted standard price lists? (Category “B” Standards – i.e. ITT, Outdoor Recreation, CYP, etc.)</p> <p>Reference: CNICINST 7000.3, para 206 CNICINST 1710.3, para 211 and 232a. Local SOP</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
2.	<p>Are unauthorized discount prices to selected patrons prohibited?</p> <p>Reference: CNICINST 1710.3, 104c.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

SALES			
3.	<p>Are sales controlled by use of registers or point of sale (POS)?</p> <p>YES <input type="checkbox"/> NO <input type="checkbox"/> N/A <input type="checkbox"/></p> <p>Does the local SOP address procedures that covers if there if there are no cash registers or the registers are not the property of the activity?</p> <p>YES <input type="checkbox"/> NO <input type="checkbox"/> N/A <input type="checkbox"/></p> <p>Does the local SOP contain emergency procedures to ring up sales if the register of point of sale (POS) is not working properly?</p> <p>YES <input type="checkbox"/> NO <input type="checkbox"/> N/A <input type="checkbox"/></p> <p>Reference: CNICINST 7000.3, para 507a.(3)(a) Local SOP</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
4.	<p>Are all sales tickets, vouchers and gift certificates sequentially pre-numbered and controlled?</p> <p>Reference: CNICINST 7000.3, para 506b.(5)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

SALES			
5a.	<p>Are cash registers read at the end of each work shift by someone other than the cashier?</p> <p>Note: Point of Sale (POS) does not have readings; it will clear daily upon cashier close out.</p> <p>Reference: CNICINST 7000.3, para 507a.(4)(c) and (d)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
5b.	<p>If so, are the machine totals not available to the individual cashiers?</p> <p>Reference: CNICINST 7000.3, para 507a.(4)(c) and (d)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
6a.	<p>Are register readings compared with the actual receipts and sales tickets?</p> <p>Reference: CNICINST 7000.3, para 507a.(4)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
6b.	<p>Are point of sale (POS) sales compared to daily deposits by cashier?</p> <p>Reference: CNICINST 7000.3 CNICINST 7000.3, para 507a.(4)(d)</p> <p>Comments:</p>		

SALES			
7.	<p>Are the totals shown by the cash register, point of sale, or sales slips entered on the DAR by someone other than the cashiers?</p> <p>Reference: CNICINST 7000.3, para 507a.(4) c) and (d)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
8.	<p>Are cash overages and shortages shown on the DAR and separately on the summary?</p> <p>Note: Cashier conducts blind drop incident that day.</p> <p>Reference: CNICINST 7000.3, para 507a.(4) c) and (d) AIMS User Handbook FY 16, Section B Chart of Accounts, Accounts 812 & 912</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
9.	<p>Are cash register over rings approved by a supervisor?</p> <p>Reference: Local SOP</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

SALES			
10.	<p>Do the cashiers conduct blind drop with RecTrac and leave notes for manager of any incidents that day?</p> <p>Reference: CNICINST 7000.3, para 507a.(4)(a) Local SOP</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
11.	<p>Are unexplained excessive and repetitive overages and shortages investigated?</p> <p>Reference: DoD 7000.14R, Volume 5, Chapter 6</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
12.	<p>Are lost tickets tracked by cashier and investigated?</p> <p>Reference: CNICINST 7000.3, para. 232 and 507a.(2)(b)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
13.	<p>Are all incoming checks endorsed immediately "For Deposit Only" to the account of proper activity?</p> <p>Reference: CNICINST 7000.3,506e.(3)(c)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

SALES			
14.	<p>Are unused receipt books and Military Travel Voucher Program 3-part vouchers controlled by management?</p> <p>Note: A perpetual inventory system must be maintained and reconciled monthly. Perpetual inventory is a method of accounting for inventory that records the sale or purchase of inventory immediately through the use of computerized point-of-sale systems and enterprise asset management software.</p> <p>Reference: CNICINST 7000.3 para 513g.(2) AIMS User's Handbook FY 16 pg. 197</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
15.	<p>Are they issued to and used in sequence by the cashier?</p> <p>Reference: CNICINST 7000.3 para 513g.(2)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
16.	<p>Is the pre-numbered sequential use of the cash receipt books checked by someone other than the cashier?</p> <p>Reference: CNICINST 7000.3, para 507a.(2)(b) CNICINST 7000.3, para 507a.(4) c) and (d)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

SALES			
17.	<p>Are the duties of the cashier entirely separate from the maintenance of the individual patrons' accounts?</p> <p>Reference: CNICINST 7000.3, para 507a.(4)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
18.	<p>Are checks returned by the bank received directly by someone other than the cashier or bookkeeper?</p> <p>Reference: CNICINST 7000.3, para 506e.(9) and 510c.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
19.	<p>Are deposits for the use of equipment (kegs and taps, camping trailers, etc.) recorded in the records and refunded to patrons upon return of the equipment?</p> <p>Reference: AIMS User Handbook FY 16, section B Chart of Accounts, Account 203(pg. 68) CNICINST 7000.3, para 506d.(1)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

SALES			
20.	<p>Are cash prizes within limits paid from an imprest fund or by a properly authorized check?</p> <p>Reference: CNICINST 1710.3, para 112 CNICINST 7000.3, 507a.(9)(c)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
21.	<p>Do purchase and ticket consignment agreements permit the return of unaccepted merchandise, tickets and prizes for credit?</p> <p>Reference: CNICINST 7000.3, para. 507a.(9)(d)<u>1</u></p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
22.	<p>For Bingo prizes, a perpetual inventory of merchandise prizes shall be kept current at all times, and a proper identification number shall be affixed to each merchandise prize.</p> <p>a. Are identification numbers affixed to each merchandise prize?</p> <p style="text-align: center;">YES <input type="checkbox"/> NO <input type="checkbox"/> N/A <input type="checkbox"/></p> <p>b. Is a perpetual inventory being maintained in a secured storeroom and reconciled to local inventory records?</p> <p style="text-align: center;">YES <input type="checkbox"/> NO <input type="checkbox"/> N/A <input type="checkbox"/></p> <p>Reference: CNICINST 7000.3, 507a.(9)(d)2</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

SALES			
23.	Is the POS reconciled with SAP? Reference: AIMS User Handbook FY 16, Section A, pg. 6 Comments:	YES <input type="checkbox"/> NR <input type="checkbox"/>	NO <input type="checkbox"/> N/A <input type="checkbox"/>
Notes:			

ACCOUNTS RECEIVABLE			
1.	<p>Are collection efforts being done in accordance with the BUPERSINST 7200.2?</p> <p>Reference: BUPERSINST 7200.2A</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
2.	<p>Are A/R returned checks, written-off when they become 6 months (180 days) old?</p> <p>Reference: BUPERS 7200.2A, Section 6d. AIMS User Handbook FY 16, Section C, page 45</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
3.	<p>Does the Regional/Host Commander approve write-offs?</p> <p>Reference: BUPERS 7200.2A, Section 6d. AIMS User Handbook FY 16, Section C, page 45</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
4.	<p>Are collection efforts continued after write-off?</p> <p>Reference: BUPERS 7200.2A, Section 6d. AIMS User Handbook FY 16, Section C, page 45</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

ACCOUNTS RECEIVABLE																							
5.	<p>Is a subsidiary ledger account maintained for each A/R (individual and group)?</p> <p>Note:</p> <table border="1"> <tr> <td>132000</td> <td>Accounts Receivable - Returned Checks</td> </tr> <tr> <td>133000</td> <td>Accounts Receivable - Other</td> </tr> <tr> <td>133004</td> <td>Accounts Receivable - Employee</td> </tr> <tr> <td>133007</td> <td>Accounts Receivable - CYMS 3rd Party</td> </tr> <tr> <td>133008</td> <td>Accounts Receivable - CYMS Individual</td> </tr> <tr> <td>133009</td> <td>Accounts Receivable - Online Ordering</td> </tr> <tr> <td>134000</td> <td>Accounts Receivable - Credit Cards</td> </tr> <tr> <td>135000</td> <td>Accounts Receivable - Gift Certificate</td> </tr> <tr> <td>135005</td> <td>Accounts Receivable - RIK</td> </tr> <tr> <td>136000</td> <td>Accounts Receivable - APFSUP</td> </tr> </table> <p>Reference: DoD 7000.14-R, Vol. 13, Chapter 3, 030205 AIMS Users Handbook FY 16, Section B, Chart of Accounts</p> <p>Comments:</p>	132000	Accounts Receivable - Returned Checks	133000	Accounts Receivable - Other	133004	Accounts Receivable - Employee	133007	Accounts Receivable - CYMS 3rd Party	133008	Accounts Receivable - CYMS Individual	133009	Accounts Receivable - Online Ordering	134000	Accounts Receivable - Credit Cards	135000	Accounts Receivable - Gift Certificate	135005	Accounts Receivable - RIK	136000	Accounts Receivable - APFSUP	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
132000	Accounts Receivable - Returned Checks																						
133000	Accounts Receivable - Other																						
133004	Accounts Receivable - Employee																						
133007	Accounts Receivable - CYMS 3rd Party																						
133008	Accounts Receivable - CYMS Individual																						
133009	Accounts Receivable - Online Ordering																						
134000	Accounts Receivable - Credit Cards																						
135000	Accounts Receivable - Gift Certificate																						
135005	Accounts Receivable - RIK																						
136000	Accounts Receivable - APFSUP																						
6.	<p>Is an aged account receivable report produced for each account monthly?</p> <p>Reference: DoD 7000.14-R, Vol. 13, Chapter 3, 030205A.2.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>																				

ACCOUNTS RECEIVABLE			
7.	<p>Are balances broken down to show, at a minimum, 30/60/90 days to track past due accounts and to aid in collection efforts?</p> <p>Reference: DoD 7000.14-R, Vol. 13, Chapter 3, 030205A.2.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
8.	<p>Are controls adequate to ensure that all funds received for returned checks are deposited in the local bank account?</p> <p>Reference: CNICINST 7000.3, para 506e.(7)</p> <p>AIMS User Handbook FY 16, Section C</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
9.	<p>Is a service charge assessed?</p> <p>Reference: BUPERSINST 7200.2A, 5c</p> <p>AIMS User Handbook FY 16, Section C</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

ACCOUNTS RECEIVABLE

10.	<p>If so, are patrons informed of the charge during the time of transaction?</p> <p>Note: All funds received for returned checks shall be included in the applicable daily deposit and reported on the daily activity record as a debit to cash and credit to returned checks.</p> <p>Reference: BUPERSINST 7200.2A, 5c AIMS User Handbook FY 16, Section C</p> <p>Comments:</p>	YES <input type="checkbox"/> NR <input type="checkbox"/>	NO <input type="checkbox"/> N/A <input type="checkbox"/>
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Notes:

ACCOUNTS PAYABLE			
1.	<p>Are all invoices approved and certified as correct by the manager or other responsible employee prior to processing for payment?</p> <p>Reference: DOD 7000.14R Volume 4, Chapter 9, para 090201 AIMS User Handbook FY 16, Section A Chart of Accounts</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
2.	<p>Are paid invoices stamped or perforated with the notation "PAID" with check date and number to preclude their duplicate payment?</p> <p>Reference: CNICINST 7000.3, para 506b.(2) and 510c.(2)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
3.	<p>Are all discounts/credits offered by the vendor taken?</p> <p>Reference: DoDI 7000.14R, Volume 10, Chapter 2</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

ACCOUNTS PAYABLE			
4.	<p>Does the bookkeeper or responsible accounting technician wait for receipt of invoice from the vendor prior to making payment or verify sales with backup paperwork provided by ITT Manager and pay MTV on a monthly basis?</p> <p>Note: MTV contract state that the ITT Office pays on sales not invoice.</p> <p>Reference: CNICINST 7000.3, para 509d.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
5.	<p>Are checks kept in secure locations?</p> <p>Reference: CNICINST 7000.3, para 507a.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
6.	<p>Are voided checks mutilated by cutting off the signature area and writing "VOID" in the "amount" space?</p> <p>Reference: CNICINST 7000.3, para 510C.(1) AIMS User Handbook FY 16, Section F Centralized Banking, II, 4., pg. 216</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

ACCOUNTS PAYABLE			
7.	<p>Does region have an up-to-date accounts payable SOP?</p> <p>Reference: CNICINST 1710.3, para 105c.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
8.	<p>Checks payable to “CASH” or “Bearer” or some similar payee is prohibited? Are there any violations of this policy?</p> <p>Reference: CNICINST 7000.3, para 510c.(1)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Note:</p>			

INVENTORIES AND FIXED ASSETS			
1.	<p>Are inventories (prepaid, storeroom and resale items) safeguarded to prevent theft or damage?</p> <p>Reference: CNICINST 7000.3, para 513</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
2a.	<p>Are stock record cards or a similar computerized form, maintained and updated when items are received or issued?</p> <p>Reference: DoD 7000.14-R, Vol. 13, Chapter 3, 030207 CNICINST 7000.3 para 513g.(4) AIMS User Handbook FY 16, Section A and B Asset Accounts</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
2b.	<p>Is all pertinent information maintained for each item, i.e., item name, stock number, or ticket serial number, source, acquisition date, acquisition price, total value on hand, high and low limits?</p> <p>Reference: DoD 7000.14-R, Vol. 13, Chapter 3, 030207 AIMS User Handbook FY 16, Section A and B Asset Accounts</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

INVENTORIES AND FIXED ASSETS			
3.	<p>Are issues from the storeroom/warehouse documented by numbered requisitions/invoices signed by authorized personnel?</p> <p>Reference: CNICINST 7000.3 para 513g.(4) AIMS User Handbook FY 16, Section B Asset Accounts</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
4.	<p>Is the applicable cost center identified?</p> <p>Reference: CNICINST 7000.3 para 513g.(4) AIMS User Handbook FY 16, Section B Asset Accounts</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
5.	<p>Are central storeroom inventories (152000) taken at least quarterly and resale inventories (151000) taken monthly?</p> <p>Reference: CNICINST 7000.3 para 513g.(4) and 513j.(3) AIMS User Handbook FY 16, Section B, pg. 49</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
6.	<p>Do those taking and observing the physical inventory sign inventory sheets?</p> <p>Reference: CNICINST 7000.3, para 513j.(5)(f)Z</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

INVENTORIES AND FIXED ASSETS			
7.	<p>Does accounting compare the results of the inventory to the general ledger control account(s) and adjust the records to agree with physical inventories within SAP?</p> <p>Reference:</p> <p>CNICIST 7000.3, para 514b.(5) AIMS User Handbook FY 16, Section A, pg. 9</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
8.	<p>Is documentation retained for a minimum of 36 months?</p> <p>Reference:</p> <p>AIMS Users Handbook FY16 , Section C, pg. 178</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
9.	<p>Does the manager update the point of sale system to reflect current inventory?</p> <p>Reference:</p> <p>CNICIST 7000.3, para 513g(4) and 514b.(5)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

INVENTORIES AND FIXED ASSETS			
10.	<p>Annually, are physical inventories verified by at least one person who is clearly independent of MWR?</p> <p>Note: This requirement can be fulfilled at any time throughout the year.</p> <p>Reference: DoD 7000.14-R, Vol. 13, Chapter 3,030207F. CNICINST 7000.3, para 513j.(6) (a)3</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
11.	<p>Are inventory levels kept to a minimum needed for operations?</p> <p>Note: Excess inventory ties up funds that could be used in other ways and adds risk of loss through deterioration or obsolescence of the items.</p> <p>Reference: CNICINST 7000.3, para 201b.(3)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
12.	<p>Does the ITT manager actively pursue ticket less options through MTV, MTP and local partnerships?</p> <p>Reference: CNICINST 1710.3, para 1310h. and i.</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
13.	<p>Is a property and depreciation record maintained for each fixed asset in SAP?</p> <p>Reference: DoDI 7000.14R, volume 4, para 060205. CNICINST 7000.3, para 513h. AIMS User's Manual FY 16, Section C, pg. 186 - 196</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

INVENTORIES AND FIXED ASSETS			
14.	<p>Is a file containing a copy or original purchase order/invoice/warranty maintained for each asset?</p> <p>Reference: CNICINST 7000.3, para 513</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
15.	<p>Are fixed assets, minor property and electronic equipment individually tagged (in an inconspicuous place) to indicate activity ownership and property record number?</p> <p>Reference: CNICINST 7000.3, para 513 g.(1)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
16.	<p>Is an annual fixed asset inventory properly conducted, supervised and reported?</p> <p>Reference: CNICINST 7000.3, para 513j.(3)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

INVENTORIES AND FIXED ASSETS			
17.	<p>Has someone not associated with MWR been assigned to check the accuracy of the inventory and attest thereto?</p> <p>Note: This requirement can be fulfilled anytime during the year. Documentation shall be maintained for 36 months.</p> <p>Reference: CNICINST 7000.3, para 513j.(6)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
18.	<p>Are the records of assets purchased with APF kept separate from records of assets purchased with NAF?</p> <p>Reference: CNICINST 7000.3, para 513d. and 513g(3)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
19.	<p>Has excess or underutilized property been identified by management?</p> <p>Reference: CNICINST 7000.3, para 210d.(3)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

INVENTORIES AND FIXED ASSETS

20.	<p>Has management justified the retention or disposed of the excess or underutilized property as prescribed by regulations?</p> <p>Reference: CNICINST 7000.3, para 210d.(3) and 513g.(4)</p> <p>Comments:</p>	YES <input type="checkbox"/> NR <input type="checkbox"/>	NO <input type="checkbox"/> N/A <input type="checkbox"/>
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Notes:

Letters of Authorization

	By Direction Authority Letters
	Establishment of the fund from Commanding Officer to the Fund Custodian.
	Change Fund/Petty Cash Fund letters from Fund custodian to individual Managers or Central Cashier.
	Letters of designation for purchasing and receiving agents; alternate receiving agents
	Storeroom custodian
	Letters of appointment for APC/AO/Card Holders
	CMWR Letters, if applicable.
	Letter from Commanding Officer designating Contracting Officer.
	Restricted Cash approval letters.

AIMS CHART OF ACCOUNTS

ASSET ACCOUNTS

LIABILITY ACCOUNTS

CURRENT ASSETS

101000	Central Bank Account
101002	Restricted Cash Transfer
101060	POS/DAR Clearing
101070	Local Depository Reconciled Items
101071	Local Depository
101100	Local Depository Reconciled
101101	Local Depository
101005	Inter-Company Cash
102000	Restricted Cash - Capital Outlay
103000	Restricted Cash - Local Nationals
104000	RC - BRAC/Spl Operating Outlays
105000	Local Payroll
106000	Local Foreign Currency Account
108000	Change Funds
109000	Petty Cash
110000	Credit Card Clearing
131005	Accounts Receivable - General Recon
131010	Accounts Receivable - Fleet Vouchers
131050	POS ANON Customer Clearing
132000	Accounts Receivable - Returned Chks
133000	Accounts Receivable - Other
133004	Accounts Receivable - Employee Adv
133007	Accounts Receivable - CYMS 3rd Party
133008	Accounts Receivable - CYMS Individual
133009	Accounts Receivable - Online Ordering
134000	Accounts Receivable - Credit Cards
135000	Accounts Receivable - Gift Certificate
135005	Accounts Receivable - RIK
136000	Accounts Receivable - APFSUP
151000	Department Resale Inventories
152000	Central Storeroom Inventories
161000	Prepaid Supplies
162000	Prepaid Contracts
163000	Prepaid Tickets
165000	Prepaid Minor Property
165089	Prepaid Minor Property UFM
168000	Prepaid Other Expenses
168001	Goods in Transit
168004	Prepaid LN Benefits

CURRENT LIABILITIES

201000	Trade Payables
201010	Goods Receipt/Invoice Receipt Clearing
201012	Freight Clearing
202000	Accrued Payables
202024	Accrued Tickets and Travel Invoice
202100	JPMC Purchase Card Clearing Account
203000	Deposits Payable
203001	Deposits Payable Reconciliation Act.
203040	MWR License Deposits
204000	Gratuities Due Employees
205000	Service Charges Due Employees
206000	Consignment Items Payable
210000	Comp Time Payable
210100	Time Off Awards Payable
211000	Wages Payable
212000	Annual Leave Payable
213000	Federal Taxes Payable
214000	Social Security Payable
215000	State Taxes Payable
216000	Savings Bonds Payable
217000	Retirement Payable
218000	Life Insurance Payable
219000	Post Retirement Benefit
220000	Health Maintenance Payable
220001	Stand Alone Dental
221000	Disability Insurance Payable
222000	Savings Investment Plan Payable
223000	Civil Serv CSRS Retire Payable
224000	Civil Serv FERS Retire Payable
224001	FERS Military Buyback
225000	Bonuses Payable
226000	Foreign National Payable
227000	Civil Service TSP Payable
228000	TSP Loan Payable
229000	Payroll Deductions - Other
229002	Payroll Withholding - CFC/UGF
229004	Payroll Withholding - Union Dues
230000	GS CSRS Offset Retirement
251000	Unearned Income

AIMS CHART OF ACCOUNTS

168007 Prepaid NAVFAC Deposit
 169000 Suspense Account
 169100 PPD Deposits
 169200 Qubica POS Errors

FIXED ASSETS

168008 Prepaid NAVFAC Projects
 170000 Computer Equipment
 171000 Vehicles
 172000 MWR Centrally Funded Vehicles
 173000 Furniture, Fixtures & Equipment
 173001 Whole Room Concept
 174000 MWR Centrally Funded FF&E
 175000 Buildings and Facilities
 176000 MWR Cent Fund Bldgs & Fac
 177000 Bldgs and Fac Improvement
 178000 MWR Cent Fund Bldg & Fac Imp
 179000 Construction in Progress
 179200 Centrally funded Constr. In Progress

ASSET ACCOUNTS

ACCUMULATED DEPRECIATION

180000 Accum Depr - Computer Equipment
 181000 Accum Depr - Vehicles
 182000 MWR Acc Depr - Cent Fund Vehicles
 183000 Accum Depr - FF&E
 184000 MWR Acc Depr - Cent Fund FF&E
 185000 Accum Depr - Bldgs & Facilities
 186000 MWR Acc Depr - Centrally Funded
 Bldgs & Facilities
 187000 Accum Depr - Bldgs & Fac Improv
 188000 MWR Acc Depr - Centrally Funded
 Bldgs & Fac Improvements

LONG-TERM RECEIVABLES

191000 Loans Receivable

251001 Unearned Income - Recon Account
 251003 Unearned Income - Memberships
 251004 Unearned Income - Gift Certificates
 251005 Unearned Income - CYMS
 251010 Unearn Inc. Rec. Lodging Adv. Pmts
 251011 Unearned Income - Comm. Spons.
 251012 Prepaid Debit Card
 251020 Unearned Income - Trips/Tours
 251041 Unearned Income - Reservation Inv.
 251050 Unearned Income - RecTrac
 255001 Unearned Income UFM Prior Year
 256000 Unearned Income UFM

LONG-TERM LIABILITIES

271000 BUPERS Long-Term Loans Pay
 272000 Other Long-Term Loans Pay
 281000 Long-Term Ret and Sev Allowance

NET WORTH ACCOUNTS

RETAINED EARNINGS

290000 Recreational Trip Expense
 291000 Retained Earnings Beginning of FY

ADJUSTMENTS, NET PROFITS

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

CAPITAL GRANTS

295000 Central Fund - Capital Grant
 296000 Echelon - Capital Grant
 297000 Echelon II Capital Grants
 297001 Capital Grant NAF
 298000 Assets Transferred From CFAS
 299000 Echelon II Project Collateral Equip

AIMS CHART OF ACCOUNTS

INCOME AND EXPENSE ACCOUNTS

PROGRAM & OTHER REVENUE

501000	Program Revenue
501001	Guest Revenue (Room Only)
501004	Conference Call Revenue
503000	Program Discounts
506000	Net Ticket/Tour/Cruise Rev
506010	Ticket Revenue
506011	Ticket Expense
506020	Tour Revenue
531000	Intercompany Revenue
532000	Dues
558000	NEX Ship Store Profit Dist
559000	NEX Div. FdServ/Concessionaire
560000	Telephone Revenue
560001	Lodging Telephone Revenue
562000	Central Fund Operating Grants
562600	Central Fund UFM Grant
564000	Other-Op Grants HQ Only
565000	NEX Distribution Direct
566000	NEX Distrib - Amuse Machine HQ Only
567000	NEX Distrib - CNIC Subsidy HQ Only
568000	NEX Distribution - CNIC (NPC use only)
569000	Other Revenue
569001	Advertising Revenue
569011	Other Revenue Purchase Card Rebate
571000	Commercial Sponsorship
581000	Central Stores Overage
591000	Leisure Travel Commissions
592000	Amuse/Vending Mach Commissions
593000	Recycling Commissions
594000	Other Commissions

COSTS OF GOODS SOLD

401000	Costs of Goods Sold
401022	Cost of Goods Prime Vendor Rebate

DEPARTMENT/GENERAL & ADMIN EXPENSES

601000	Salaries and Wages
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INCOME AND EXPENSE ACCOUNTS

RESALE REVENUE

301000	Resale Revenue
302000	Catering Resale Revenue
303000	Sales Discount

DEPARTMENT/GENERAL & ADMIN EXPENSES

701000	Supplies
701004	Linens/Towels/Bedding Supplies
701005	Cleaning Tools and Supplies
701006	Uniforms Expense
701089	Supplies UFM
701189	CYP Food UFM
702000	Amenities
702001	Nonconsumable Amenities
703000	Laundry
703089	Laundry UFM
705000	MWR License Expense
706000	USDA Offset
707000	USDA Program Expense
707100	CYP USDA Food Expense
708000	CDH Subsidy Expense
708089	CDH Subsidy Expense UFM
721000	Travel and Per Diem
721400	Per Diem (L+M+IE)
721489	Per Diem (L+M+IE) UFM
721500	Airfare
721589	Airfare UFM
721600	Miscellaneous Travel
721689	Miscellaneous Travel UFM
724000	Employee Relocation Expense
724089	Employee Relocation Expense UFM
731000	Freight & Transportation
731089	Freight & Transportation UFM
741000	Intercompany Expense
741089	Intercompany Expense UFM

DEPARTMENT/GENERAL & ADMIN EXPENSES

742000	Intracompany Non Labor
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AIMS CHART OF ACCOUNTS

601002	Living Quarter Allowance	742001	NGIS Intracompany Non Labor
602000	Salaries and Wages - Local Natl	742089	Intracompany Non Labor UFM
603000	Bonuses/Incentives	742100	Intercompany Labor
604000	Payroll Overtime Expense	742189	Intercompany Labor UFM
605000	Foreign National Payroll Offset	747000	UFM APF Offset CDH Subsidy Exp
606000	Comp Time Expense	749000	UFM Headquarters 2
606100	Time Off Awards Expense	750000	UFM APF Offset Minor Property
621000	Employer's Share of FICA	751000	UFM APF Offset Labor Cost
622000	Annual Leave Expense	752000	UFM APF Offset Supplies Cost
623000	Sick Leave Expense	753000	UFM Offset Contractual Cost
624000	Employee Meals	754000	UFM APF Offset Maint Cost
625000	Employee Benefits - Local Natl	755000	UFM APF Offset Other Ops Cost
626000	Employee Benefits - Other	756000	UFM APF Fixed Asset Offset
629000	Employer's Health & Disability Ins	757000	UFM APF Offset Communications
630000	Life Insurance Cost	758000	UFM APF Offset Travel & Per Diem
632000	Employer's Ben - CSRS, FERS, TSP	759000	UFM APF Offset Offset Transportation
632001	Retirement FERS ER Contributions	760000	Depr Expense - Computer Equip
632003	Retirement NAF ER Contributions	761000	Depr Expense - Vehicles
632005	401K Employer Match	762000	MWR Dep Exp - Cent Fund Vehicles
632006	401k Admin Fees	763000	Depr Expense - FF&E
632007	Post Retirement Benefit Costs	764000	MWR Dep Exp - Cent Fund FF&E
632008	Thrift Savings Plan - Employer	765000	Depr Expense - Bldg & Facilities
632009	DOD Travel Subsidy	766000	MWR Dep Exp - Cntrl. Fund. Bldg/Fac.
633000	Workers Comp Insurance Cost	767000	Depr Expense - Bldg & Facility Imp
634000	Unemployment Insurance Cost	768000	MWR Dep Exp - Cent Funded
635000	Property Liability Insurance	771000	MWR Field Acctg Svcs Costs
636000	401K Employer Match	772000	MWR Central Support Costs
637000	401K Administration Fees	773000	MWR Ech II/III Support Costs
638000	Post Retirement Benefit Cost	780000	Discounts Lost
641000	Utilities	780001	Discounts Taken
642000	Rentals	781000	Advertising and Promotion
642089	Rentals UFM	781005	Promotional Printing
660001	Telephone Expense	781006	Promotional F&B
661000	Telephone and Postage	781089	Advertising and Promotion UFM
661089	Telephone and Postage UFM	782000	Conferences and Training
662000	Cable/Satellite Service	782089	Conferences and Training
662089	Cable/Satellite Service UFM	783000	Contractual Expense
681000	Repair & Maintenance - Vehicles	783002	Instructor Expense
681089	Repair & Maintenance - Vehicles UFM	783006	Project Validation Assessments
683000	Repair & Maintenance - FF&E	783089	Contractual Expense UFM
683089	Repairs & Maint - FF&E UFM	784000	Credit Card Sales Expense
685000	Repairs & Maint - Bldg & Facilities	785000	Awards and Prizes
685089	Repairs & Maint - Bldg & Fac UFM	785001	Bingo Awards/Prizes Expense

AIMS CHART OF ACCOUNTS

686000 Minor Property
 686100 Minor Property UFM
 687000 Smallwares
 688089 UFM APF Fixed Asset Expense
 688100 CF UFM Grant Fixed Asset Expense
 688189 Computer Equip UFM

OTHER EXPENSES (CONT.)

830000 BRAC Expense Reimbursement
 891000 Misc. Income - Extraordinary
 912000 Cash Shortage
 913000 Loss of Disp of Fixed Assets
 914000 Prior FY Expense Adjustment
 915000 Bad Check Expense
 916000 Bad Debt Expense
 930000 BRAC - Severance Pay Expense
 931000 BRAC- Annual Leave Payoff Expense
 932000 BRAC - PCS Expense
 933000 BRAC - Outplacement Asst Expense
 950000 Interest Expense Late Payment
 934000 BRAC - Asset Transportation Expense
 935000 BRAC - Base Closure Team Expense
 936000 BRAC - Other Personnel Expense
 937000 BRAC - Other Non-Personnel Expense
 950000 Interest Expense - Late Payment
 991000 Misc Expense - Extraordinary

785089 Awards and Prizes UFM
 786000 Unit Allocation
 787000 Entertainment/Tickets
 789000 NGIS Headquarters Assessment
 791000 Central Stores Shortage
 791001 Spillage/Spoilage Expense
 793000 Ombudsmen Expense
 794000 Lines of Credit
 799000 Miscellaneous Expense
 799027 Subscriptions/Publications
 799035 Foreign Currency Loss
 799089 Miscellaneous Expense UFM

OTHER INCOME

800999 Interest Income
 812000 Cash Overage
 813000 Gain on Disp of Fixed Assets
 814000 Prior FY Income Adjustment
 819000 Bonus Merchandise

AIMS CHART OF ACCOUNTS

COMMON SUPPORT SERVICES		
742000/001/089 Intra-Company (within)	531000/741000/089 Inter-Company (between)	569000 Other Revenue
Region MWR/Region MWR 1XXX/1XXX	Region MWR/Region NGIS 1XXX/8XXX	Any Fund/All Payments from DFAS (incl 2492s)
Region NGIS/Region NGIS 8XXX/8XXX	Region MWR/CNAFI 1XXX/4XXX	Any Fund/Recycling
CNAFI/CNAFI 4XXX/4XXX	Region NGIS/CNAFI 8XXX/4XXX	Any Fund/Army
NFC/NFC 5XXX/5XXX	Region NGIS/NFH 8XXX/6590	Any Fund/Air Force
Region or Central WFS/ Region or Central WFS 66XX or 6514/66XX or 6514	Region MWR/MWR Central Fund 1XXX/6510	Any Fund/NFC (5XXX)
HQ 6513/HQ 6510	Region NGIS/NGIS Central Fund 8XXX/6580	HQ 6513/Wounded Warrior
HQ 6513/HQ 6580	Region MWR/Region or Central WFS 1XXX/66XX or 6514	HQ 6513/Safe Harbor
	Region NGIS/Region or Central WFS 8XXX/66XX or 6514	HQ 65XX/HQ 6515
	HQ 6513/HQ 6590 HQ 6510/HQ 6590	