

CHAPTER 2 – GENERAL OPERATING PROCEDURES

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CHAPTER 2 – GENERAL OPERATING PROCEDURES

PART A – GENERAL INFORMATION

2000 AUTHORIZED CUSTOMERS

1. GENERAL. The following are authorized customers of the ships store:
 - a. Officers and enlisted personnel on board for duty as ship's company
 - b. Officers and enlisted personnel on board either for active duty for training or for passage en route to duty, including members of the Navy, Marine Corps, Coast Guard, Army or Air Force
 - c. Official passengers including National Oceanic and Atmospheric Administration, Public Health Service and U.S. Foreign Service personnel en route to duty
 - d. Accredited United States technicians (military or civilian) who are actually embarked or assigned on board in an official capacity
 - e. Active duty members of the Armed Forces, and those personnel listed in items c and d, which are not actually on board, when located in a remote area where an Armed Forces exchange is not available

Insignia items for Navy uniforms will not be sold to customers who are not authorized to wear the items on their uniforms. The sale of emblematic items is authorized to the general public when approved by the commanding officer during shipboard tours or other official functions.

2. SERVICE TYPE SHIPS. On service type ships (such as AS type), ship store stock and standard Navy clothing is authorized for sale to officers and enlisted personnel other than ship's company when they are attached to those ships receiving support.
3. ITEMS PURCHASED BY CUSTOMER. Items purchased from the ship store by customers will be for their personal use or their dependents' use and will not be resold or exchanged in barter with any other person. Ships store purchases may be made for outright gifts to other persons.
4. SURVIVORS OF MARINE AND AIRCRAFT DISASTER. Ships store stock and non-distinctive items of clothing may be sold for cash to the survivors of marine and aircraft disasters, if the survivors have personal funds available. If a survivor is without personal funds, emergency issues of ship store stock may be made as per paragraph 7408-2.
5. OTHER MILITARY ACTIVITIES
 - a. Sales

- (1) Sales of ship store stock and items of standard Navy clothing may be made to:
 - (a) Ships not operating a ship store
 - (b) Armed Forces Exchanges
 - (2) Sales of ships store stock and non-distinctive clothing items may be made to:
 - (a) Military Sealift Command branch exchanges
 - (b) Private messes
 - (c) The commanding officer for recreational purposes
 - (d) Other duly constituted messes which have been authorized by the commanding officer and whose monthly records are audited.
 - (3) Sales will be made at the prices set under paragraph 2103-1.
- b. Transfers. Transfers of ship store stock and standard Navy clothing stock may be made to other supply officers' including:
- (1) Other ship store officers
 - (2) General messes
 - (3) General stores
6. OFFICIAL GOVERNMENT ORGANIZATIONS. Upon approval of the commanding officer, ship store stock and non-distinctive items of clothing may be sold for cash to representatives of official United States Government Organizations at isolated activities outside the United States when the stock items cannot be conveniently obtained elsewhere. The normal operations of the ships store will not be impaired by these sales.
7. FOREIGN GOVERNMENTS
- a. Personnel of Foreign Ships in Distress. Ship store stock and non-distinctive items of clothing may be sold for cash to personnel of foreign ships, which are in distress. The commanding officer of the foreign ship will submit a request, listing the items and quantities desired. The request must be approved by the commanding officer of the ship making the sale. Only those quantities of stock that can be spared will be furnished.
 - b. Personnel of Foreign Ships Visiting United States Ports. Ships store stock and non-distinctive items of clothing may be sold for cash to military personnel attached to foreign ships visiting United States ports in connection with the following:
 - (1) Participation in exercise with United States fleets
 - (2) Research, development and evaluation programs
 - (3) Ship's outfitting in conjunction with transfer programs to foreign countries

- (4) Scheduled conversion, overhaul, or repairs in United States ports.

The commanding officer of the foreign ship will submit a request listing the items and quantities desired. The request must be approved by the commanding officer of the ship making the sale. Quantities sold will be in agreement with the crew size of the foreign ship. Only those quantities of stock that can be spared will be furnished.

8. MERCHANT SHIPS. Ships store stock and non-distinctive clothing items may be sold for cash to merchant ships in distress or in need of supplies when normal sources do not exist. The master of the ship will submit a request for sale listing the items and quantities desired. The request must be approved by the commanding officer of the ship making the sale. Only those quantities of stock that can be spared will be furnished.

2001 HOURS OF OPERATIONS

Sales outlets and service activities will be open during hours as may be prescribed by the commanding officer. The hours of operation will be prominently posted. (See Standards of Customer Service, Appendix C.)

2002 DISPLAY OF MERCHANDISE

Despite limited facilities in many retail stores, consideration should be given to merchandise displays. A well-run retail store will display, in full view of customers, a clean, neat and orderly selection of most of the items carried. Popular and fast moving items may be kept in the proximity of the sales outlet operator for easy access. Merchandise display information is given in the Ships Store Visual Merchandising Guide (NEXCOM Pub 90-33). (See Standards of Customer Service, Appendix C.)

2003 VISUAL MERCHANDISING SUPPORT SERVICES

1. GENERAL. Visual merchandising support services are available from the Fleet Assistance Teams in Norfolk, Virginia and San Diego, California. Services can be obtained by ships stores and will be provided during in port periods. Visual merchandising support may also be available from the local Navy Exchange. Fleet Assistance Teams provide their service to ships for free. The Navy Exchange may charge for its support.
2. PROCEDURES FOR OBTAINING SUPPORT SERVICES. Contact the local Fleet Assistance Team to determine when visual merchandising support services are available. If available, set a date and time services can be obtained.
3. DETERMINING COST OF SUPPORT SERVICES. The Navy Exchange will advise the cost for support services, which will include payroll plus the actual cost price of material furnished by the Navy Exchange.

4. OBTAINING SERVICE. Ships will notify NEXCOM (Ships Store Program) who will assist in obtaining the service for the ship if the Navy Exchange requires reimbursement.
5. ACCOUNTING PROCEDURES. The total cost of the visual merchandising support service received will be charged to the individual ships' profits. If the ship cannot absorb the cost of these services, the ship should request a loan from NEXCOM (Ships Store Program). The cost of the services will be accounted for as per paragraph 4222.

2004 DISPLAY AIDS

Display aids available for visual merchandising are contained in the Ships Store Visual Merchandising Guide (NEXCOM Pub 90-33). The cost of display aids will be charged to the individual ships' profits. To procure display aids, notify NEXCOM (Ships Store Program) who will procure the items for the ship. The purchase will be accounted for as per paragraph 4222.

2005 POSTING SIGNS

Signs providing valuable information to the customer on such things as harmful effects of cigarette smoking and government regulations will be posted where customers can see them.

2006 SHIPS STORE MANAGEMENT

The sales officer will review the operation of the ship store on a frequent basis to ensure its operating in an efficient manner. ROM produces a variety of management reports and audit guides (see ROM II User's Guide) designed to assist the sales officer in managing the operation.

PART B – PRICING POLICIES**2100 ESTABLISHING RETAIL PRICES (MARKUPS)**

1. GENERAL. Ensuring the retail prices for items in the sales outlets are consistent with the guidelines stated in this manual is the responsibility of the sales officer. Retail prices for ship store stock will be set by markups over cost price. ROM has the capability to automatically compute the markup for ship store items based on the cost price and retail department assigned. Except for mandatory priced items, the sales officer may override ROM system markup by entering the desired selling price. Markup applied should be sufficient to:

- a. Cover markdowns and surveys
- b. Cover the cost of operations
- c. Cover other operating expenses such as shipping charges
- d. Meet the requirements of the commanding officer for profits to be turned over to the recreation fund.

2. STOCK ITEMS (EXCLUDING STANDARD NAVY CLOTHING AND CIGARETTES. Stock items will have a markup of either 6% or 15% depending on the retail department assigned.

- a. A mandatory 6% markup will be applied to the following department:

- (1) Toiletries (Department D-1, Stock # series 110000)
- (2) Sundries (Department D-3, Stock # series 120000)
- (3) Uniforms (Department E-1, Stock # series 530000)

ROM will automatically compute the 6% markup when merchandise is assigned to these departments.

- b. OTHER RETAIL DEPARTMENT STOCK ITEMS.

- (1) ROM will automatically compute a 15% markup on all other retail departments for items sold in the retail store. The 15% is recommended and ships may price merchandise to achieve a different gross margin if desired.
- (2) For Cigarettes. Navy policy requires cigarette/tobacco prices to be consistent in sales outlets afloat and ashore. Therefore, cigarette/tobacco materials must be priced in accordance with current price bulletin published by NEXCOM (Ships Store Program). The sales officer will manually override the ROM system with the approved prices.

- c. STOCK ITEMS WITH TRANSPORTATION CHARGES. ROM does not include transportation charges in automatically computing selling prices. These charges will show as cost of operations charges. The sales officer may adjust retail prices to offset the transportation cost.

3. STANDARD NAVY CLOTHING. Items of Standard Navy Clothing will be sold at the standard price as indicated in the Navy Clothing Price List for Men and Women (NEXCOM Pub 90). ROM users will assign department code L-1 to all Standard Navy Clothing items. ROM will not compute a markup for department L-1 items because L-1 is not set up as a standard department. If a store desires to stock and sell Standard Navy Clothing, the L-1 department must be established and cost/retail set by the sales officer. When clothing becomes defective within an unreasonable short time after sale, it will be replaced from stock without charge and surveyed immediately to the Navy Working Capital Fund.
4. FOREIGN MERCHANDISE. Prices for foreign merchandise will be set in accordance with paragraphs 3214 and 3224.
5. DRINK VENDING MACHINES. Canned drinks sold through a vending machine have a suggested minimum 35% markup but shall have no greater than a 55% markup applied.

2101 PRICE ADJUSTMENT

1. GENERAL. ROM will compute the average cost price of all items by averaging the cost of on hand items with the cost of new items to determine the new average cost. The average cost and retail prices on the stock record card will be computed automatically.
2. MARK-ONS. A mark-on is an increase in a previously established retail price of an item of merchandise. When approved by the sales officer the new retail price will be changed on the stock record card. The mark-on takes effect at EPOS outlets on all subsequent till assignments and at Non-EPOS outlets on all subsequent breakouts. Price change procedures are outlined in paragraph 7604.
3. MARKDOWNS. A markdown is a reduction in a previously established retail price of an item of merchandise. When approved by the sales officer the new retail price will be changed on the stock record card. The markdown takes effect at EPOS outlets on all subsequent till assignments and at Non-EPOS outlets on all subsequent breakouts. Markdown procedures are outlined in paragraph 7604.

2102 PRICES TO OTHER MILITARY ACTIVITIES

1. NONEXCESS SALEABLE STOCK
 - a. STOCK SOLD AT COST PRICE. Items of ships store stock will be sold at cost price to the following military activities:
 - (1) Armed Forces Exchanges
 - (2) Military Sealift Command Branch Exchanges

- (3) Ships not operating a ship store, when the transferring ship does not provide a composite recreation fund (in other words, the requesting ship does not receive a share of the profits from another ships store (Composite Recreation Fund)).
 - b. STOCK SOLD AT RETAIL PRICE. Items of ships store stock will be sold at retail price to the following military activities:
 - (1) The commanding officer for recreation purposes
 - (2) Sales to a ship not operating a ship store, when the transferring ship provides a composite recreation fund (in other words, the requesting ship shares in the profits of a supporting ship store, for example, SSNs supported by an AS).
 - (3) Merchant ships and foreign governments
 - c. STOCK TRANSFERRED AT COST PRICE. Items of ships store stock will be transferred at cost price to other supply officers, including:
 - (1) Other sales officers
 - (2) General mess
 - (3) General stores
 - d. STOCK SOLD TO THE COMMANDING OFFICER FOR OFFICIAL FUNCTIONS. SECNAVINST 7042.7 series, Guidelines For Use Of Official Representation Funds (ORF), provides authority for the use of ORF for the purchase of mementos for presentation to foreign dignitaries and other officials. In those circumstances when ORF are not available or are not authorized, emblematic items of ships store stock may be sold to the commanding officer at cost when the items are to be provided as gifts or mementos for official purposes. It should be noted that SECNAVINST 7042.7 series limits gifts and mementos to command or official theme mementos/gifts including but not limited to plaques, pens, books, command/ship ball caps, and other items with an official logo that cannot be misconstrued as a personal gift. Personal gifts such as sports equipment, t-shirts, golf shirts, flight jackets, uniforms, scarves, ties, tobacco, flowers, and other items that by their nature are considered personal may not be sold from the ships store stock under this authority. The commanding officer shall submit a written request to the sales officer listing the quantity and description of the mementos required and the identity of the recipient(s). The sales officer will process the transaction as a Bulk Sale as per paragraph 2205.
2. EXCESS OR UNSALEABLE STOCK. Items of ships store stock that has been determined to be un-saleable or in excess in accordance with paragraph 3333 will be sold or transferred at a mutually agreed upon price.
3. STANDARD NAVY CLOTHING. Items of Standard Navy Clothing will be transferred at the standard price indicated in the Navy Clothing Price List for Men and Women (NEXCOM Pub 90).

2103 DISPLAY OF PRICES

1. Individual pricing of each item is not required, provided the following conditions are met:
 - a. PRICING. Each item of merchandise has a shelf-label with item's barcode, description and current retail price.
 - b. SCANNING AT REGISTER. Upon receipt of material, the retail store operator will ensure each item has a UPC. For items without UPC's (such as ball caps) a barcode will be printed and attached to the individual item or placed in a price book at the register.

2104 PRICE LIST

A posted price list is not required, provided prices are displayed as per paragraph 2103.

2105 RETAIL PRICE CHANGE

The sales officer has the authority to change the retail price. For markdowns to zero in which the items will be destroyed, the ship will use a Report of Survey (DD Form 200) charging ships store profits. Procedures are outlined in paragraph 7607.

PART C – NAVY CASH SALES TRANSACTIONS

SECTION I – NAVY CASH SALES

2200 GENERAL INFORMATION

1. ELECTRONIC SALES. Electronic cash will be accepted for sales in the ships store for all purchases of ships store merchandise. Navy Cash™ card sales are authorized when the K22 Card Reader Terminal is operated in conjunction with the cash register, and certified by NEXCOM (Ships Store Program), ships' TYCOM and the disbursing officer. Procedures for acceptance and handling of Navy Cash™ card sales are contained in the NAVSUP Publication 727, Chapter 7.
2. CURRENCY. Upon the Commanding Officer's discretion, United States currency may be accepted for sales in the ships store if the Navy Cash system becomes inoperable. See Appendix G.

2201 RESPONSIBILITY

1. CASH REGISTER OPERATORS. Operators will exercise care and diligence in all Navy Cash card sales transactions, and will be subject to disciplinary action for negligence or improper performance of duties. Access to cash registers will be limited to personnel approved by the sales officer. Operators are responsible for scanning the items correctly, and ensuring that the Navy Cash card transactions are processed correctly.
2. K22 CARD READER TERMINAL. All Navy Cash card transactions will be processed through the K22 at the time of the sale. Access to the K22 will be limited to personnel approved by the sales officer. The K22 provides the ships store operator and customer a clear view of the amount of purchase, and allows both parties to verify prior to confirming of the transaction.
 - a. CONNECTED TO CASH REGISTER. At the time of the sale, the operator will scan all items through the cash register using the hand held scanner. The total of the sale will be seen both at the cash register and on the K22. All completed transactions are forwarded automatically through the Navy Cash server to the disbursing office at the time of the sale once the transaction has been finalized. The sales officer will have the capability to generate daily reports from the ships store office to compare with the Navy Cash reports received from disbursing. Detailed procedures dealing with the use of the K22 Card Reader Terminal connected to the cash register are contained in the NAVSUP Publication 727, Chapter 7.
 - b. NOT CONNECTED TO CASH REGISTER. At the time of sale, the operator will scan all items through the cash register, and manually enter the total amount of the sale on the K22 Card Reader Terminal. The total amount on the cash register must match the total on the K22. All completed transactions are forwarded automatically through the navy Cash server to the disbursing office at the time of the sale once the transactions have been

finalized. The sales officer will have the capability to generate daily reports from the ships store office to compare with the Navy Cash reports received from disbursing. Detailed procedures dealing with the use of the K22 Card Reader Terminal not connected to the cash register are contained in the NAVSUP Publication 727, Chapter 7.

- c. DELIVERY OF K22 CARD READER TERMINAL. The K22 has the capability to work in a "off-line" mode in case the system is down. The sales officer or designated assistant may deliver the K22 to the disbursing officer to deposit the electronic sales recorded. The disbursing officer will upload the ships store sales transactions into the Navy Cash server at the disbursing office once the system is back up.

3. SALES OFFICER. The sales officer is responsible and accountable to the Navy Department for official electronic funds in the officers' custody as outlined in paragraph 1007. The sales officer is not authorized to make any disbursement other than to transfer ships store funds to a disbursing officer.

2202 CASH REGISTER

1. CASH REGISTERS

- a. GENERAL. All Navy Cash sales transactions in sales outlets will be processed through a cash register at the time of sale. EPOS cash registers provide customers a clear view of the amount of the purchase and an itemized receipt of items purchased. Cash registers will normally be procured with the ships' OPTAR funds. If OPTAR funds are insufficient, the sales officer may authorize the purchase using individual ships store profits. Access to cash registers will be limited to the assigned cash register operator.
- b. CASH REGISTER RECEIPT. The cash register will produce a receipt, which can be provided to the customer at time of sale. The sales officer has the authority to change the receipt threshold amount at the cash register to eliminate printing of a receipt below the threshold amount.
- c. CASH REGISTER KEYS. The ships store operator will maintain control of the cash register key. The duplicate key will be kept in a sealed envelope in the sales officers' safe.

2203 UNCOLLECTABLE CHECKS – NOT APPLICABLE FOR NAVY CASH

2204 MONEYBAGS / NIGHT DEPOSITORY SAFE – NOT APPLICABLE FOR NAVY CASH**2205 BULK SALES**

1. GENERAL. Bulk sales are made at cost price. Bulk sales are made to:
 - a. Navy Exchanges
 - b. Military Sealift Command Branch Exchanges
 - c. Ships not operating a ships store when the transferring ship does not provide a composite recreation fund (in other words, the requesting ship does not receive a share of the profits from another ships store, see paragraph 2102-1).
 - d. To the commanding officer for official functions (paragraph 2102-1d)

2. PROCEDURES FOR HANDLING BULK SALES
 - a. Bulk sales will be made using the ROM generated Requisition and Invoice/Shipping Document (DD Form 1149). The issuing ship will prepare the DD Form 1149. A bulk sale occurs when a ship receives a request from one of the authorized activities listed in paragraph 1. All bulk sales will be expended from the bulk storeroom. Under no circumstances will bulk sales be processed through a retail outlet.

 - b. SALES PROCEDURES:
 - (1) Sales Officer – The sales officer will verify the items being sold are available and approve the sale. Normally the current cost price will be the price the material is sold at, however the sales officer can increase or decrease the total reimbursement for each line item when preparing the DD Form 1149. The difference, if any, is accounted for as a cost of operations.
 - (2) Records Keeper – Records keeper will create the bulk sale document as per ROM II User's Guide. After all information is entered into ROM, a non-confirmed copy of the DD Form 1149 will be printed and signed by the sales officer. The original and two copies will then be forwarded to the bulk storeroom custodian.
 - (3) Bulk Storeroom Custodian – Upon receipt of the signed DD Form 1149, the bulk storeroom custodian will obtain the merchandise directly from the bulk storeroom and deliver the merchandise to the requesting activity.
 - (4) Requesting Activity – Requesting activity will circle quantities received, sign all copies of the DD Form 1149, and return the original and copy to the issuing activity.
 - (5) Records Keeper – Upon receipt of the signed DD Form 1149, the records keeper will ensure original quantity transferred was

the quantity received by requesting activity. If there are no changes to the quantities, the DD Form 1149 is filed in the Credit Memorandum & Bulk Sale/Cash Refund (WF 4) File until payment is received. If there were quantity differences, the sales officer shall investigate and take corrective action, correct DD Form 1149 quantities and file in the WF 4 File, until payment is received.

c. PAYMENT.

- (1) At delivery: Normally payment will be required at time of delivery and the sales officer or cash collection agent will collect the amount due. Monies collected from bulk sales will not be rung through the retail store cash register. Cash collected from each bulk sale will be reported as a separate entry in the Cash Register Record (NAVSUP Form 469) and deposited with the disbursing officer. Once payment is received, the DD Form 1149 will be confirmed in ROM. Confirming the DD Form 1149 will post the cash value to the monthly Cash Sales Invoice, Line B12 of the NAVCOMPT Form 153 and expend quantities from the stock record cards.
- (2) After delivery: If payment is not received at time of delivery, the DD Form 1149 will remain in the WF 4 File. Because the merchandise is no longer on board, any inventory of line items will show a difference between the book inventory and actual inventory. The sales officer will add the quantities shown on the bulk sale document to on hand inventories to maintain correct accountability if an inventory is taken. All efforts should be made to receive payment prior to the end of the accounting period.

d. DOCUMENTS DISTRIBUTION:

Upon receipt of payment, the DD Form 1149 will be filed as follows:

- (1) Original – B12 (AO) File
- (2) Copy – B12 (RK) File

2206 REFUNDS

1. GENERAL. All sales made in the ships store will be final. Refunds may be made for defective merchandise under the following conditions:
 - a. MERCHANDISE COVERED BY A GUARANTEE. Merchandise will be accepted and refunds made, providing the return date is within the manufacturer's guarantee or warranty period. Defective merchandise covered by guarantee will be returned to the vendor for credit or replacement under the terms of the guarantee.

- b. MERCHANDISE NOT COVERED BY A GUARANTEE. Merchandise that can be reasonably determined to have been defective at the time of sale may be returned for refund within 30 days of the purchase date. If attempts to secure replacement or repair from the vendor are unsuccessful, repairs to merchandise may be procured from commercial sources as per paragraph 4205. In some instances, defects may be of such a nature that merchandise may be sold at a reduced price or surveyed as a charge to individual ships store profits.

2. PROCEDURES.

Refunds will be done at the ships store office when crediting the customer's Navy Cash card. Procedures contained in the NAVSUP Publication 727, Chapter 7 will be followed.

SECTION II – CHANGE FUNDS – NOT APPLICABLE FOR NAVY CASH

2210 CHANGE FUND FOR ONE SALES OUTLET – NOT APPLICABLE FOR NAVY CASH

2211 CHANGE FUND FOR MULTIPLE SALES OUTLETS – NOT APPLICABLE FOR NAVY CASH

2212 DEFICITS IN CHANGE FUNDS – NOT APPLICABLE FOR NAVY CASH

SECTION III – NAVY CASH END OF DAY INFORMATION**2220 GENERAL INFORMATION**

1. RESPONSIBILITY – SHIPS STORE. The sales officer is responsible for comparing the ROM II Til Reconciliation report with the Navy Cash EOD Merchant summary report for the ships store received from the disbursing office. All totals of Navy Cash sales will match. Once verification has been made, the sales total will be entered and posted into the ROM II back office computer by the sales officer or designated assistant.
2. RESPONSIBILITY – VENDING MACHINES. The sales officer will ensure that all vending machine cash totalizer's / meter readings are made and compared to the Navy Cash EOD Merchant summary report when reconciling Navy Cash sales. The sales officer will read and verify meter readings at the EOD. All totals will match. Once verification has been made, the sales total will be entered and posted into the ROM II back office computer by the sales officer or designated assistant.

2221 NAVY CASH END OF DAY REPORT

1. GENERAL. The sales officer or designated assistant will enter all Navy Cash transactions into the ROM II back office using the Navy Cash Merchant summary report. The sales officer will verify that the Navy Cash report equals the amount entered into ROM.
2. DIFFERENCES. All differences between the Navy Cash reports and ROM II will be investigated following the procedures outlined in the NAVSUP Publication 727, Chapter 7.

2222 CASH LEFT IN CASH REGISTER OVERNIGHT – NOT APPLICABLE FOR NAVY CASH

SECTION IV – NAVY CASH TRANSACTIONS WITH THE DISBURSING OFFICER**2230 NAVY CASH END OF MONTH AND MONTHLY TRANSACTIONS INFORMATION**

The sales officer will compare the Navy Cash monthly Merchant and End of Month shore summary reports with the ROM II reports prior to preparing the monthly cash sales invoice memorandum. Differences between the reports will be investigated following the procedures outlined in the NAVSUP Publication 727, Chapter 7. The sales officer will verify that the End of Month and Monthly transaction reports equals the amounts entered into ROM for the month.

2231 ACTION BY THE SALES OFFICER WHEN THE CASH COLLECTION AGENT COLLECTS AND DEPOSITS CASH – NOT APPLICABLE FOR NAVY CASH**2232 MEMORANDUM CASH SALES INVOICE DEPOSIT OF CASH WITH THE DISBURSING OFFICER**

1. WHEN PREPARED. A Memorandum Cash Sales Invoice Deposit of Cash with the Disbursing Officer (DD Form 1149) will be prepared to substantiate cash receipts from sales:
 - a. At the end of each month
 - b. Upon relief of the sales officer
 - c. Upon relief of the disbursing officer, or when cash is deposited with a different disbursing officer
2. PREPARATION. ROM will print the DD Form 1149 when required. Procedures for generating the DD Form 1149 are outlined in the ROM II User's Guide. The sales officer will compare the DD-1149 with the Navy Cash monthly Merchant and Monthly shore summary reports.
3. DISTRIBUTION OF DD FORM 1149. The DD Form 1149 will be submitted to the disbursing officer on or before the first working day of the month. The disbursing officer will sign the certification at the bottom of the DD Form 1149. The record keeper will then distribute the DD Form 1149 as follows:
 - a. Original – C02/C03/C04 (RK) File
 - b. 2 copies – C02/C03/C04 (AO) File
 - c. Three copies will be returned to the disbursing officer

PART D – SALES OUTLETS**SECTION I – EPOS OPERATIONS****2300 RETAIL STORE GENERAL INFORMATION**

Retail stores sell both necessity type of items required for day-to-day living and semi luxury type items. Depending on space limitations, an over-the-counter or walk-in retail store will be operated.

2301 NAVY CASH VERIFICATION

1. Navy Cash transactions will be verified by the sales officer or designated assistant at the end of the day. The sales officer or designated assistant will compare the Navy Cash Merchant Summary report with the ROM II Till Reconciliation report.
2. Retail store operator will conduct an End of Til Export and turn diskette over to cash collection agent.
3. Cash collection agent will conduct a End of Til Import and then an End of Til Reconciliation in ROM. During the End of Til Reconciliation the amount shown on the Navy Cash Merchant Summary Report will be recorded into ROM.

2302 MULTIPLE OPERATOR PROCEDURES – NOT APPLICABLE FOR NAVY CASH**2303 OPERATIONAL CONTROLS**

All merchandise will be received into the bulk storeroom. After receipt, breakouts will be created to transfer merchandise as necessary per paragraph 6100. After breakouts are confirmed, the inventory is added to the book inventory for EPOS outlets. The book inventory is automatically adjusted during the End of Til Import process.

2304 MEASURING THE OVERAGE/SHORTAGE IN EPOS OUTLETS

1. During the End of Til Reconciliation process, the system will determine the variance (over or short) amount by subtracting the system total from the amount entered by the sales officer or designated assistant.
2. The sales officer will examine all overages and shortages of \$5.00 by reviewing the ROM II Till Reconciliation report and the Navy Cash Merchant Summary Report printed from the disbursing office. The sales officer will take appropriate action as appropriate.
3. Shortages due to theft, fraud or other dishonest act will be reported and action taken as prescribed in paragraph 1205.

2305 SANITATION

A representative of the ship's medical department will inspect retail outlets on a regular basis. Minimum sanitary requirements are covered in NAVMED Pub 5010. A copy of the inspection will be filed in WF 3 File.

SECTION II – NON-EPOS OPERATIONS

2310 NON-EPOS OUTLET GENERAL INFORMATION

1. GENERAL. Any retail outlet which does not use EPOS cash registers to sell and record sales will be set up as a Non-EPOS outlet. Examples of Non-EPOS outlets are snack vending machines, hanger bay sales, pier side sales, etc.
2. NAVY CASH TRANSACTIONS.
 - a. Electronic sales.
 - (1) All Navy Cash card sales at NonEPOS outlets in which a cash registers is used will be recorded into ROM..
 - (2) Vending machines collection procedures are outlined in paragraph 2321.
 - b. It is not necessary to post Navy Cash transaction amount in ROM. Grand total amounts for Navy Cash transactions will be entered into ROM II prior to printed the Cash Sales Invoice or monthly.

2311 OPERATIONAL CONTROLS

1. All Non-EPOS outlet purchases and/or requisitions will be received into the bulk storeroom. After receipt, breakouts will be created to transfer merchandise as necessary per paragraph 6100. After the breakout is confirmed, the inventory is considered sold and a cost of sales figure is posted to the NAVCOMPT Form 153. To determine actual cost of sales a breakback of inventory on hand from the Non-EPOS outlet to the bulk storeroom must be created and confirmed. The difference between the inventory transferred to the Non-EPOS outlet and the inventory transferred back to bulk represents stock sold.
2. Non-EPOS Outlet and Cost of Sales.
 - a. Electronic Sales: It is not necessary to post Navy Cash transactions daily into ROM. Only the grand total amount of the Navy Cash transactions will be entered into ROM monthly or prior to printing the Cash Sales Invoice.
 - b. Cost of Sales. The cost of sales is computed by breaking back all inventory in the Non-EPOS outlet to the bulk storeroom. The computed cost of sales figure is stated on the Profitability Snack Vending (Non-EPOS) Report.

2312 MEASURING THE OVERAGE/SHORTAGE IN NON-EPOS OUTLETS

1. NON-EPOS OUTLETS. Cash meter readings will be recorded each time cash is collected. The meter reading will be entered in the NAVSUP Form

469 as per paragraph 2221. The difference between the meter reading on the day minus the previous day's reading will equal the Navy Cash Merchant Summary Report. If the meter reading and the total on the Navy Cash Merchant Summary report do not equal, the outlet has an overage or shortage. The procedures outlined in the NAVSUP Publication 727, Chapter 7 will be followed.

2. SNACK VENDING MACHINES. Cash meter reading will be installed in each vending machine to monitor the efficiency of each machine. Meter readings will be recorded each time, and a determination made as to whether or not the vending machine is functioning properly. The difference between the meter reading on the day cash is collected minus the previous day's reading will equal the Navy Cash Merchant summary report for vending machines. If the meter reading and the Navy Cash report do not equal, the machine has an overage or shortage.
3. DUE TO MALFUNCTION. The sales officer will examine all overages and shortages of \$5.00 or more between meter readings and Navy Cash reports. Corrective action will be taken as appropriate. Overages and shortages of \$5.00 or more will be investigated and initialed by the sales officer as they occur.
4. SHORTAGES DUE TO THEFT, FRAUD OR OTHER DISHONEST ACT. Shortages of money due to theft, fraud or other dishonest act will be reported and action taken as prescribed in paragraph 1205.

2313 SANITATION

A representative of the ship's medical department will inspect retail outlets on a regular basis. Minimum sanitary requirements are covered by instruction outlined in paragraph 2501.

SECTION III – VENDING MACHINES

2320 VENDING MACHINE GENERAL INFORMATION

All vending machines, including those located in authorized messes, will be operated as a Non-EPOS sales outlet of the ship store under paragraph 1101-1.

2321 ELECTRONIC TRANSACTIONS

1. RESPONSIBILITY. Vending machine will be secured as per paragraph 1201-4. Recording of Navy Cash card sales in vending machines will be the same as prescribed in paragraph 2220 and 2221. . All Navy Cash cash sales transactions will be recorded separately from sales in other sales outlets in ROM.
2. NAVY CASH TRANSACTIONS. When in port or at sea, Navy Cash sales transactions from vending machines will be recorded in ROM.

2322 OPERATIONAL CONTROLS

1. CAN DRINK VENDING MACHINES. All can drink purchases and/or requisitions will be received into the bulk storeroom. After receipt, breakouts will be created to transfer merchandise as necessary per paragraph 6100. After the breakout is confirmed, the inventory is considered sold and a cost of sales figure is posted to the NAVCOMPT Form 153. To determine actual cost of sales a breakback of inventory on hand from the vending machine operation to the bulk storeroom must be created and confirmed. The difference between the inventory transferred to the vending machine operation and the inventory transferred back to bulk represents cans sold.
2. CAN DRINK VENDING MACHINE SALES AND COST OF SALES
 - a. ELECTRONIC SALES. It is not necessary to post daily navy Cash vending transactions amount into ROM. Only the grand total amount of the Navy Cash vending transactions should be recorded into ROM prior to printing the Cash Sales Invoice or monthly.
 - b. COST OF SALES. The cost of sales is computed by breaking back all inventory in the Non-EPOS outlet to the bulk storeroom. The computed cost of sales figure is stated on the Canned Vending Profitability (B25) Report

2323 MEASURING THE OVERAGE/SHORTAGE OF INDIVIDUAL VENDING MACHINES

1. METER READINGS. Cash meters will be installed in each vending machine to monitor the efficiency of each machine. Meter readings will be taken at the end of the day and compared to the Navy Cash Merchant summary report to determine whether or not the vending machine is functioning properly. The difference between the meter reading minus the previous day's reading will equal the Navy Cash report. If the meter reading and the Navy Cash report do not equal, the machine has an overage or shortage.
2. DUE TO MALFUNCTION. The sales officer will examine all overages and shortages of \$5.00, and take corrective action as appropriate. . Overages and shortages of \$5.00 will be investigated by the sales officer.
3. SHORTAGES DUE TO THEFT, FRAUD OR OTHER DISHONEST ACT. Shortages due to theft, fraud or other dishonest act will be reported and action taken as prescribed in paragraph 1205.

2324 SANITATION

A representative of the ship's medical department will inspect vending machines on a regular basis. Minimum sanitary requirements are covered by instruction outlined in paragraph 2501. A copy of the inspection will be filed in WF 3 File.

SECTION IV – AMUSEMENT MACHINES – NOT APPLICABLE FOR NAVY CASH**2330 AMUSEMENT MACHINE GENERAL INFORMATION – NOT APPLICABLE FOR NAVY CASH****2331 CASH COLLECTION – NOT APPLICABLE FOR NAVY CASH****2332 OPERATIONAL CONTROLS – NOT APPLICABLE FOR NAVY CASH****2333 OVERAGES AND SHORTAGES – NOT APPLICABLE FOR NAVY CASH****2334 REMITTANCE TO CONTRACTOR – NOT APPLICABLE FOR NAVY CASH**

PART E – SERVICE ACTIVITIES

SECTION I – BARBERSHOPS

2400 EXTENT OF BARBER SERVICE

Barbershop service should include only the basic service of a haircut. Other services should be authorized only when time, space, equipment, personnel and conditions permit and should not be provided unless they can be rendered to all personnel. Special services are not permitted.

2401 RECORDS AND OPERATIONS

1. RECORDS. A locally prepared barbershop appointment record should be used to schedule appointments for customers on either an individual or division basis.
2. OPERATIONS. The barbering instructions in the Ship's Serviceman 3 will be followed.

2402 SERVICE ACTIVITY SUPPLIES

Supplies used to operate the barbershop will be requisitioned using OPTAR funds from the supply officer.

2403 SANITATION

1. A representative of the medical department will inspect barbershops at least quarterly. Every barber must receive a physical examination from the medical officer before assuming duties as a barber and annually thereafter. Rules will be prominently posted in the barbershop. The following rules apply:
 - a. Ship's barbers are prohibited from shaving customers and are forbidden to remove ingrown hairs, squeeze pimples or blackheads, or treat any person medically.
 - b. The barber's uniform will consist of a clean barber's jacket and clean trousers. The barber's appearance at all times will be neat and tidy.
 - c. The barber's hands and fingernails will be clean at all times.
 - d. The barber is forbidden to cut the hair of anyone who has any kind of disease or sore on the scalp or the back of the neck within the hairlines. The barber will obtain the name, rate and division of any person who comes in the barbershop who is evidently afflicted with a skin or scalp disease or with sores or boils. This information will be reported to the medical officer.
 - e. Barbershop must have hot and cold running water to allow the barber to wash their hands and maintain sanitation.

- f. A fresh tissue neckband must be used for every customer.
- g. After use, clippers, scissors and combs must be sanitized. Non-metallic items will be immersed in standard barbicide solution before use on the next customer. This solution must be changed daily. Metallic items will be cleaned and sprayed with a disinfectant spray.

SECTION II – LAUNDRY

2410 EXTENT OF LAUNDRY SERVICE

Laundry facilities will be adequate to process 24 pounds per accommodation per week. Surface ships with more than 100 accommodations (crew plus troops) will be provided laundry facilities capable of satisfying the following requirements as a minimum within a 96-hour laundry operations week:

- a. One change of work clothing, underwear, socks and one towel per day per accommodation
- b. One change of berth linen per accommodation and one change of officer and CPO dining facility linen per week
- c. Finish press three uniform shirts and trousers per officer and CPO/SNCO (E7 – E9) accommodation per week
- d. Finish press one dress uniform shirt and trouser per accommodation per crew (plus troops) per week.

2411 ASSIGNMENT OF PERSONNEL

Personnel will be assigned to the laundry from the ship's serviceman rating. The allowance of rated personnel is based on the assumption that an additional number of non-rated personnel will be required to operate the laundry efficiently. These additional persons will be classified as strikers for the ship's serviceman rating unless detailed in a manner similar to food service attendants detailed to the general mess. Normally, one person for every 75 to 100 crewmembers will be assigned.

2412 RECORDS AND OPERATIONS

1. RECORDS. The records maintained and the procedures used in the operation of the laundry will be consistent with space, equipment, and personnel available. All laundry will be logged in and out. Locally prepared Bulk Work and Press Deck Logs will be maintained for each day that the laundry is operational. Signatures will be obtained for pick-up of completed work. These logs will be kept on file and will be made available to inspecting personnel. The sales officer will review the logs weekly and initial them after reviewing.
2. LAUNDRY EQUIPMENT MAINTENANCE LOG. A locally prepared Laundry Equipment Maintenance Log will be maintained with columns for the following:
 - a. Date out of commission
 - b. Date placed in commission
 - c. Amount of down time in hours
 - d. Reason down
 - e. Parts replaced
 - f. Remarks and comments

A separate log sheet will be kept on each piece of laundry equipment in order to obtain historical repair data.

3. OPERATIONS. Use of Navy approved laundry chemical supplies is mandatory. The approved Navy wash formulas and the instructions for the operation of the laundry in the Ship's Serviceman 3 will be followed.

2413 ACCOUNTING FOR LAUNDRY SERVICES

All laundry services performed on board the ship are chargeable to appropriated funds.

2414 SERVICE ACTIVITY SUPPLIES

Supplies used to operate the laundry will be requisitioned using OPTAR funds from the supply officer.

2415 LAUNDRY CLAIMS

Claims for loss of or damaged to personal clothing will be handled under paragraph 8202.

2416 SANITATION AND SAFETY

Laundries will be inspected frequently by the medical department for proper sanitary methods of operation. Sufficient hot water and soap will be used to ensure cleanliness. Laundry from contagious cases will be treated in the sick bay before being sent to the laundry. The laundry procedures prescribed in the Ship's Servicemen 3 will be followed to render this type of clothing free from health hazards. Safety precautions for operating machinery will be prominently posted next to each machine.

2417 HEAT STRESS PROGRAM

The requirements of the Navy's heat stress program are contained in OPNAVINST 5100.20 series (Shipboard Heat Stress Control and Personnel Protection). A hanging dry-bulb thermometer reading will be taken once every four hours when the laundry is in operation. The readings will be recorded in a locally developed Heat Stress Log. Laundry personnel will notify the sales officer and medical officer when the temperature exceeds 100° F.

2418 PROCUREMENT OF LAUNDRY SERVICES

Laundry services may be procured from Navy exchanges and commercial sources under paragraph 4430-4432 when the ship cannot provide this service.

SECTION III – DRY-CLEANING PLANT**2420 EXTENT OF DRY-CLEANING SERVICE**

Dry-cleaning services are applicable only to ships with a dry-cleaning plant and are based upon a 96-hour laundry operation per week. Embarked troop accommodations are not included in dry-cleaning considerations. Ships with accommodations of 500 or more will have dry-cleaning equipment and press capability sufficient to clean and finish press one dress uniform per accommodation per month. When facilities and personnel permit, dry-cleaning services may be made available to personnel of other ships in the immediate vicinity.

2421 RECORDS AND OPERATIONS

1. RECORDS. All dry-cleaning work will be logged in and out. A Dry-cleaning Work Log will be maintained in a standard record book. Signatures will be obtained for completed work. This procedure may not be used if standard dry-cleaning tags are used.
2. OPERATIONS. The instructions in the Ship's Serviceman 3 will be followed for the operation of a dry-cleaning plant.

2422 ACCOUNTING FOR DRY-CLEANING SERVICES

CHARGING THE SHIP'S OPTAR. All dry-cleaning services performed on board the ship are properly chargeable to appropriated funds.

2423 SERVICE ACTIVITY SUPPLIES

Supplies used to operate the dry-cleaning plant will be requisitioned using OPTAR funds from the supply officer.

2424 CLAIMS

Claims for loss of or damaged to personal clothing will be handled under paragraph 8202.

PART F – EQUIPMENT MAINTENANCE AND SANITATION

2500 MAINTENANCE OF EQUIPMENT

1. GENERAL. Arrangements will be made with engineering department for the assignment of maintenance personnel to maintain ships store machinery and equipment at highest efficiency. Ships store supervisors should be familiar with the PMS requirements for ships store equipment. Only qualified maintenance personnel will be permitted to make repairs other than routine adjustments. If it becomes necessary to employ commercial repairs services, the cost of the service plus any parts supplied will be charged to the following:
 - a. Ship's Store Profits, Navy for minor equipment (Minor equipment are those items which do not exceed \$100.00 unit cost). Vending machines are covered in paragraph 4400 and ADP equipment is covered in paragraph 4417.
 - b. Operations and Maintenance, Navy and appropriate TYCOMs subhead for repairs to major equipment and fixtures. (Major equipment and fixtures are those items, which exceed \$100.00 unit cost, and/or those items that are on the ship's Coordinated Shipboard Allowance List (COSAL) vice ships store equipment). Equipment deficiencies and repair actions should be documented on the Consolidated Ship's Maintenance Plan (CSMP).
2. INSPECTION OF MACHINERY. Operators will carefully examine all machinery for loose nuts, bolts, parts, connections, etc., before beginning operations. An inspection each morning is especially important underway when machinery is subject to ship vibrations. A thorough inspection of all machinery will always be made after firing the guns and upon completion of any structural test to which the ship may be subjected.
3. LUBRICATION OF MACHINERY. Maintenance personnel should assume independent responsibility for proper lubrication of machinery.
4. SPEED OF MACHINERY. Under no circumstances will the speed of machinery be set in excess of that prescribed by the manufacturer.

2501 SANITATION

1. SANITARY REGULATIONS. Sanitary regulations approved by the senior member of the medical department will be issued for all sales outlets and service activities (see paragraph 1105). The Commander, Naval Medical Command has established minimum sanitary standards in NAVMED P-5010 (Manual of Preventive Medicine) for:
 - a. Retail store and vending machines
 - b. Barbershops
 - c. Laundry and dry-cleaning plants

2. INSPECTION. The sales officer or designated representative will inspect all sales outlets and service activities at least once each business day to ascertain all sanitary regulations are being complied with.

PART G – DOLLAR BILL CHANGERS – NOT APPLICABLE FOR NAVY CASH**2600 GENERAL INFORMATION – NOT APPLICABLE FOR NAVY CASH****2601 CASH COLLECTION – NOT APPLICABLE FOR NAVY CASH****2602 OVERAGES AND SHORTAGES – NOT APPLICABLE FOR NAVY CASH****2603 PROCUREMENT – NOT APPLICABLE FOR NAVY CASH**