



**SALES OFFICER
RECORDS AND RETURNS
AUDIT**

**BALANCE SHEET SECTION
RECEIPTS**

DOCUMENTS FROM RK FILES:

153 AMOUNTS:

RECEIPTS FROM PURCHASE

CURRENT ACCOUNTING PERIOD:
TOTALS FROM MONTHLY TRANSMITTAL
LETTERS/SUMMARY LISTINGS

MONTH 1 _____
MONTH 2 _____
MONTH 3 _____
MONTH 4 _____
MONTH 5 _____

TOTAL _____

LINE B01 _____

TRANSFERS FROM OSO

CURRENT ACCOUNTING PERIOD:
TOTALS FROM MONTHLY TRANSMITTAL
LETTERS/SUMMARY LISTINGS

MONTH 1 _____
MONTH 2 _____
MONTH 3 _____
MONTH 4 _____
MONTH 5 _____

TOTAL _____

LINE B05 _____

OPENING INVENTORY

LINE B28 (PREVIOUS RETURNS) _____ LINE B08 _____

TOTAL RECEIPTS

B01 THRU B08 TOTALS _____ LINE B09 _____

**BALANCE SHEET SECTION
EXPENDITURES**

ISSUES TO USE

TOTAL DD 1149'S _____

B10 REPORT TOTAL _____ LINE B10 _____

BULK SALES

TOTAL DD 1149'S
CASH SALES INVOICE _____

B12 REPORT TOTAL _____ LINE B12 _____

LOSS / (GAIN) BY INVENTORY

B14 REPORT _____ LINE B14 _____

SURVEYS TO NWCF

TOTAL DD 200'S _____

B15 REPORT TOTAL _____ LINE B15 _____

TRANSFERS TO OSO

TOTAL DD 1149'S _____
TOTAL NAVCOMPT 176 _____
B19 REPORT TOTAL _____

LINE B19 _____

COST OF RETAIL SALES

B21 REPORT _____ LINE B21 _____

COST OF OPERATIONS RETAIL

B22 REPORT TOTAL _____ LINE B22 _____

SURVEYS TO SSPN/MARKDOWNS TO ZERO (RETAIL)

TOTAL DD 200'S _____
B23 REPORT TOTAL _____ LINE B23 _____

COST OF VENDING SALES (SODA)

B25 REPORT TOTAL _____ LINE B25 _____

COST OF OPERATIONS (CANNED SODA VENDING)

B26 REPORT _____ LINE B26 _____

SURVEYS TO SSPN/MARKDOWNS TO ZERO (CANNED SODA VENDING)

TOTAL DD 200'S _____
B27 REPORT TOTAL _____ LINE B27 _____

CLOSING INVENTORY

INVENTORY COUNT BULK _____

INVENTORY COUNT RETAIL _____

INVENTORY COUNT 9800 _____

INVENTORY COUNT 9700 _____

INVENTORY COUNT (OTHER) _____

TOTAL _____ LINE B28 _____

(NOTE: VALUE OF ALL INVENTORY COUNT REPORTS MUST EQUAL
CONSOLIDATED STOCK RECORD LISTING (B28) REPORT)

TOTAL EXPENDITURES

B10 THRU B28 TOTALS _____ LINE B30 _____

**** ENSURE LINE B09 EQUALS LINE B30**

PROFITS SECTION RECEIPTS

BROUGHT FORWARD

LINE C24 (PREVIOUS RETURNS) _____ LINE C01 _____

*****NOTE*** NEED TO VERIFY ANY OUTSTANDING DFAS CORRECTION LETTERS
FOR C01 CORRECTIONS BEFORE PRINTING FINAL 153 FOR CLOSEOUT.**

RETAIL SALES (DD 1149 CASH SALES INVOICE)

MONTH 1 _____
MONTH 2 _____
MONTH 3 _____
MONTH 4 _____
MONTH 5 _____

TOTAL _____

C02 CASH REPORT _____ LINE C02 _____

VENDING MACHINE SALES (DD 1149 CASH SALES INVOICE)

MONTH 1 _____
MONTH 2 _____
MONTH 3 _____
MONTH 4 _____
MONTH 5 _____

TOTAL _____

C03 CASH REPORT _____ LINE C03 _____

AMUSEMENT MACHINE SALES (DD 1149 CASH SALES INVOICE)

MONTH 1 _____
MONTH 2 _____
MONTH 3 _____
MONTH 4 _____
MONTH 5 _____

TOTAL _____

C04 REPORT TOTAL _____ LINE C04 _____

REBATES

AMOUNT ON LETTERS _____

CO4A REPORT TOTAL _____

LINE CO4A _____

OTHER CONTRIBUTIONS

C04B REPORT TOTAL _____

DD 1149 CASH SALES _____

INVOICES TOTAL (ALL) _____

LINE C04B _____

NEXCOM LOANS

C05/C20 REPORT TOTAL _____

AMOUNT ON LETTERS _____

(ONE TIME ENTRY) TOTAL _____

LINE C05 _____

NEXCOM GRANTS

C06 REPORT TOTAL _____

AMOUNT ON LETTERS _____

(ONE TIME ENTRY) TOTAL _____

LINE C06 _____

TOTAL RECEIPTS

C01 THRU C06 TOTAL _____

LINE C09 _____

EXPENDITURE SECTION

COST OF SALES RETAIL

LINE B21 (CURRENT) _____

LINE C10 _____

OPERATING EXPENSES

LINE B14 (CURRENT) _____

LINE B22 (CURRENT) _____

LINE B23 (CURRENT) _____

TOTAL _____

LINE C12 _____

LAUNDRY CLAIMS / OTHER SERVICE CHARGES

C13 REPORT TOTAL _____

TOTAL ALL 1034'S _____

TOTAL ADR'S FOR
REPAIRS/LABOR _____

LINE C13 _____

GENERAL FUND ASSESSMENT (LOCAL/NEXCOM)

LINE C02 X 0.005% _____

LINE C14A _____

GENERAL FUND ASSESSMENT (BUPERS)

LINE C02 X % _____

LINE C14B _____

COST OF SALES VENDING (SODA)

LINE B25 (CURRENT) _____

LINE C15 _____

COST OF OPERATIONS VENDING (SODA)

LINE B26 (CURRENT) _____

LINE B27 (CURRENT) _____
TOTAL _____

LINE C16 _____

EQUIPMENT PURCHASES

C18 REPORT TOTAL _____
TOTAL ADR'S FOR _____
EQUIP PURCHASES _____

LINE C18 _____

DISBURSEMENT TO AMUSEMENT MACHINE CONTRACTOR

TOTAL 1034'S:

MONTH 1 _____

MONTH 2 _____

MONTH 3 _____

MONTH 4 _____

MONTH 5 _____

TOTAL _____

C19 REPORT _____

LINE C19 _____

LOAN REPAYMENTS

C05/C20 REPORT TOTAL _____

LINE C20 _____

BEG BAL C21 : _____

END BAL C21A: _____

FUNDS TRANSFERRED TO WELFARE AND RECREATION

THESE ARE FUNDS TRANSFERRED DURING THIS ACCOUNTING PERIOD.
(ANY 1034'S DATED DURING THIS ACCOUNTING PERIOD)

TOTAL 1034'S: _____

LINE C22 _____

TOTAL EXPENDITURES

C10 THRU C22 TOTAL _____

LINE C23 _____

FUNDS AVAILABLE TO TRANSFER TO WELFARE RECREATION
--

C09 - C23 _____

LINE C24 _____

LIABILITIES ASSUMED/OPERATING EXPENSES

(HOW MUCH DO YOU WANT TO HOLD BACK FOR ANTICIPATED EXPENSES NEXT
ACCT PERIOD)

LINE C24A _____

FUNDS AVAILABLE TO TRANSFER TO WELFARE RECREATION
--

LINE C24B IS WHAT YOU WILL GIVE WEL/REC THIS TIME AND WILL BE
PUT ON LINE C22 NEXT ACCOUNTING PERIOD.

C24 - C24A _____

LINE C24B _____

OPERATING PROFIT

LINE C02 - C10 THRU C14B _____

LINE C25 _____

VENDING MACHINE PROFIT

LINE C03 - C15 AND C16 _____

LINE C26 _____

AMUSEMENT MACHINE PROFIT

LINE C04 - C19 _____

LINE C27 _____

SHIP'S STORE OPERATIONAL ANALYSIS REPORT

ACCOUNTING PERIOD ENDING:

STOCK TURN: NAVCOMPT 153

GROSS PROFIT:

CO2 minus B21 = TOTAL, total divided by CO2 = GROSS PROFIT

OPERATING PROFIT:

C25 divided by C02 = OPERATING PROFIT

SSPN SURVEYS: _____ PERCENTAGE:

B23 TOTAL DIVIDED BY C02/RETAIL SALES = PERCENTAGE

GROSS PROFIT (SODA VENDING):

C03 minus B25 = TOTAL, TOTAL divided by CO3 = CANNED VENDING GROSS PROFIT

SODA VENDING SSPN SURVEYS: _____ PERCENTAGE:

B27 TOTAL DIVIDED BY C03 = PERCENTAGE

TOTAL RETAIL OPERATION OVERAGE/SHORTAGE:\$ _____ (. %)

NAVCOMPT FORM 153 BACK OF 153 REPORT (TOTAL NET DIFF. AT COST)

AUTHORIZED INVENTORY:

CLOSING INVENTORY:

OVER/UNDER INVENTORY +/- :

LAUNDRY CLAIMS:

EMBLEMATIC INVENTORY PERCENTAGE:

EMBLEMATIC LISTING TOTAL (AT COST) DIVIDED BY B28

MANAGEMENT OBJECTIVES

STOCK TURN: 1.33 EACH ACCOUNTING PERIOD / 4.00 PER YEAR

GROSS PROFIT: 10% MIN - MAX 20%

OPERATING PROFIT: 6% MIN. - 8% MAX.

SODA VENDING MACHINES GROSS PROFIT: 35% MIN - 55% MAX

MARKDOWNS/SSPN SURVEYS: 2% MAX.

LAUNDRY CLAIMS: 0

QUESTIONS TO DETERMINE ROM II FINANCIAL DIFFERENCES

LEVEL 1 DIFFERENCE (CONCERN)

**ANY DIFFERENCES BELOW \$1,500.00 AND BELOW 1% OF SALES AT COST
IS A MATTER OF CONCERN TO THE SUPPLY OFFICER AND SALES OFFICER**

TWO QUESTIONS TO DETERMINE IF LOSS/GAIN IS LEVEL TWO (CAUTION)

1. DOES LOSS/GAIN EXCEED \$1,500.00 ?

-NO SHIP DOES NOT HAVE LEVEL TWO LOSS/GAIN, NO REPORT NEEDED.

-YES GO TO QUESTION TWO.

2. DOES LOSS/GAIN EXCEED 1% OF SALES AT COST?

-NO SHIP DOES NOT HAVE LEVEL TWO LOSS/GAIN, NO REPORT REQUIRED.

-YES SHIP HAS LEVEL TWO LOSS/GAIN, PARA. 9102.3B APPLIES.

THREE QUESTIONS TO DETERMINE IF LOSS/GAIN IS LEVEL THREE (ADVERSE)

1. DOES SHIP HAVE LEVEL TWO DIFFERENCE?

-NO NO REPORT NEEDED.

-YES GO TO QUESTION 2.

2. DOES LOSS/GAIN EXCEED \$3,000.00.

-NO LOSS/GAIN REMAIN LEVEL TWO, PARA. 9102.3B APPLIES.

-YES GO TO QUESTION 3.

3. DOES LOSS/GAIN EXCEED 3% OF TOTAL SALES AT COST?

-NO LOSS/GAIN REMAINS LEVEL TWO.

-YES SHIP HAS LEVEL THREE LOSS/GAIN. PARA 9102.3C APPLIES