

**Attention Disbursing Officers and Supply Officers**

**NAVY CASH<sup>®</sup>  
SOP CHANGE NOTICE  
NAVSUP PUB 727**

**Navy Cash Fleet Support Groups  
NAVSUP Fleet Logistics Centers  
Norfolk  
San Diego  
Yokosuka**

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**Navy Cash SOP Change Notice 2013-006**

**22 March 2013**

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**Subject: DISTRIBUTION OF SHIP'S STORE PROFITS TO MWR AND OTHER  
MISCELLANEOUS PAYMENTS — REVISED PROCEDURES**

Attention: Disbursing Officers/Supply Officers

**1. Background.** There have been periodic problems with the procedures for making payments to MWR for the distribution of ship's store profits. The Disbursing Officer (DO) can make the payment to MWR, and other miscellaneous payments, either by cash or US Treasury check. The one stipulation in making the payment by cash is that the amount of cash accountability on the DO's DD 2657 must be higher than the amount of the payment. To further clarify, the DO must compare line 6.2A (U.S. Currency/Coinage on Hand) on the DD 2657 to the amount of the payment. If the amount of the payment exceeds the cash accountability shown on line 6.2A, the payment must be made by Treasury check. DOs must never make entries on the DD 2657/SF 1219 that would result in their cash accountability being negative. The procedures in the Navy Cash SOP are being revised to reflect this additional guidance.

**2. Disbursing Officer Action.** Upon receipt of this Navy Cash SOP Change Notice, DOs must take the necessary steps to ensure the payments to MWR for the distribution of ship's store profits, and other miscellaneous payments, are made in accordance with the revised procedures in the Navy Cash SOP change detailed below.

**3. Official Change to Navy Cash SOP.** This Navy Cash SOP Change Notice represents an official change to the Navy Cash SOP (NAVSUP PUB 727). Each DO shall retain a copy of this Navy Cash SOP Change Notice on file for inspection with the current version of the SOP.

**4. List of Effective Navy Cash SOP Change Notices.**

2012-001	Automatic EOD Now Mandatory
2012-002	Required Navy Cash Documentation in Financial Returns
2012-003	Residual Funds on Visitor Cards
2012-004	Transfer Member Profile and Unsuspend Account Using Disbursing Web Site
2012-005	Automated Transfer of Dormant Profiles
2012-006	Navy Cash Depot Shipping Address Change
2012-007	Navy Cash, Marine Cash, and Navy Cash Visitor Card Cardholder Agreement
2012-008	Staff, Air Wing, Squadron, and Generic Private Merchants Settle Only to Merchant Strip Account

**Please route immediately to the Supply Officer and Disbursing Officer**

- 2012-009 Bank/Credit Union Account Information on Cardholder Web Site
- 2012-010 Automated EOM Spreadsheet Alternative
- 2012-011 Court Orders and Levies and Subpoenas on Navy Cash Accounts
- ~~2013-001 Enrollment Forms Missing in Document Storage System Ashore~~ **CANCELED**
- 2013-002 Updating Generic Private, Staff, Air Wing, and Squadron Merchant Linked Accounts at Turnover
- 2013-003 Use of Official Mail Manager Merchant Card Now Mandatory
- 2013-004 Update to Navy Cash Cardholder Web Site
- 2013-005 Enrollment Forms Missing in Document Storage System Ashore—Revised
- 2013-006 Distribution of Ship's Store Profits to MWR and Other Miscellaneous Payments — Revised Procedures

**5. Points of Contact.** If you have any questions, please contact:

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**5.10 Distribution of Ship's Store Profits to MWR**

*(in version 1.13, associated with release v1.4.6, and version 1.14, with release v1.4.7)*

a. For the distribution of ship's store profits, the Disbursing Officer can make the payment to MWR either by cash or Treasury check. The one stipulation in making the payment by cash is that the amount of cash accountability on the Disbursing Officer's DD 2657 must be higher than the amount of the ship's store profit payment to MWR. To further clarify, the Disbursing Officer must compare line 6.2A (U.S. Currency/Coinage on Hand) on the DD 2657 to the amount of the payment to MWR. If the amount of the payment exceeds the cash accountability shown on line 6.2A, the payment must be made by Treasury check. Disbursing Officers must never make entries on the DD 2657/SF 1219 that would result in their cash accountability being negative.

b. Prepare an SF 1034, Public Voucher for Purchases and Services Other Than Personal, for the amount of the distribution using the accounting data for ship's store profits.

c. Payment by Treasury Check. If the payment must be made by Treasury check, the Disbursing Officer will process the SF 1034 using the normal Public Voucher (PV) payment procedures in the Department of Defense Financial Management Regulation (DOD FMR), Volume 5.

- (1) The amount of the SF 1034 will be posted on the DD 2657 on lines 2.1A and 4.1A.

(2) If the MWR Officer is going to cash the check and load the value on the Navy Cash MWR merchant card, the MWR Officer can then sign the check over to the Disbursing Officer, and the value can be loaded on the Navy Cash card in accordance with paragraph 8.4.4, Funds Transfer to Chip. The entire amount of the SF 1034 must be loaded on the card; partial payments are not authorized.

(3) The value transferred to the MWR Navy Cash merchant card will be posted on the DD 2657 as an increase to line 6.3B and a decrease to line 6.9.

d. Payment by Cash. If the payment can be made by cash, the Disbursing Officer will process the SF 1034 using the normal PV payment procedures in the DOD FMR, Volume 5.

(1) If the MWR Officer is going to give the cash back to the Disbursing Officer to load on the Navy Cash MWR merchant card, the cash can be loaded on the Navy Cash card in accordance with paragraph 8.4.4, Funds Transfer to Chip. The entire amount of the SF 1034 must be loaded on the card; partial payments are not authorized.

(2) The Disbursing Officer will record the transfer of the payment to the MWR merchant card as a cash transaction on the Daily Cash Transaction Ledger in accordance with paragraph 8.4.10. The MWR Officer shall sign the SF 1034 under cash received and sign the Daily Cash Transaction Ledger for the amount of cash received, and the Disbursing Officer shall record the SF 1034 voucher number on the Daily Cash Transaction Ledger.

(3) The amount of the SF 1034 will be posted on the DD 2657 as an increase to line 4.1A and a decrease to line 6.2A.

(4) The cash amount transferred to the MWR Navy Cash merchant card will be posted on the DD 2657 as an increase to line 6.2A and a decrease to line 6.9.

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## **8.6 Miscellaneous Payments to Navy Cash Card**

*(in version 1.13, associated with release v1.4.6, and version 1.14, with release v1.4.7)*

a. The disbursing office will follow existing procedures to pay laundry claims, travel reimbursements, transfer of ship's store profits to the recreation fund, or other miscellaneous payments. The payment can be made by cash or US Treasury check, and the value can then be added to the cardholder's or merchant's Navy Cash card following the "Funds Transfer to Chip" procedures in paragraph 8.4.4 above. *(For the transfer (distribution) of ship's store profits to the recreation fund (MWR), see Chapter 5, paragraph 5.10, of this SOP and Chapter 8, Part D, paragraph 8300, of the Ship's Store Afloat Manual (P-487) for additional details.)*

b. The one stipulation in making the payment by cash is that the amount of cash accountability on the Disbursing Officer's DD 2657 must be higher than the amount of the miscellaneous payment. This would generally only be a problem in the distribution of ship's store profits to MWR, which can result in a relatively large payment. To further clarify, the Disbursing Officer must compare line 6.2A (U.S. Currency/Coinage on Hand) on the DD 2657 to the amount of the miscellaneous payment. If the amount of the payment exceeds the cash accountability shown on line 6.2A, the payment must be made by Treasury check. Disbursing Officers must never make entries on the DD 2657/SF 1219 that would result in their cash accountability being negative.

c. Prepare an SF 1034, Public Voucher for Purchases and Services Other Than Personal, for the amount of the miscellaneous payment using the appropriate accounting data.

d. Payment by Treasury Check. If the payment must be made by Treasury check, the Disbursing Officer will process the SF 1034 using the normal Public Voucher (PV) payment procedures in the Department of Defense Financial Management Regulation (DOD FMR), Volume 5.

(1) The amount of the SF 1034 will be posted on the DD 2657 on lines 2.1A and 4.1A.

(2) If the cardholder or merchant is going to cash the check and load the value on the Navy Cash card, she/he can sign the check over to the Disbursing Officer, and the value can be loaded on the Navy Cash card in accordance with paragraph 8.4.4, Funds Transfer to Chip. The entire amount of the SF 1034 must be loaded on the card; partial payments are not authorized.

(3) The value transferred to the Navy Cash card will be posted on the DD 2657 as an increase to line 6.3B and a decrease to line 6.9.

e. Payment by Cash. If the payment can be made by cash, the Disbursing Officer will process the SF 1034 using the normal PV payment procedures in the DOD FMR, Volume 5.

(1) If the cardholder or merchant is going to give the cash back to the Disbursing Officer to load on the Navy Cash card, the cash can be loaded on the Navy Cash card in accordance with paragraph 8.4.4, Funds Transfer to Chip. The entire amount of the SF 1034 must be loaded on the card; partial payments are not authorized.

(2) The Disbursing Officer will record the transfer of the cash to the Navy Cash card as a cash transaction on the Daily Cash Transaction Ledger in accordance with paragraph 8.4.10. The cardholder or merchant shall sign the SF 1034 under cash received and sign the Daily Cash Transaction Ledger for the amount of cash received, and the Disbursing Officer shall record the SF 1034 voucher number on the Daily Cash Transaction Ledger.

(3) The amount of the SF 1034 will be posted on the DD 2657 as an increase to line 4.1A and a decrease to line 6.2A.

(4) The cash amount transferred to the cardholder or merchant Navy Cash card will be posted on the DD 2657 as an increase to line 6.2A and a decrease to line 6.9.