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Services

PROPERTY MANAGEMENT

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

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This instruction implements AFPD 34-2, *Managing Nonappropriated Funds*, by providing property management guidance for activities supported in whole or part with NAFs. It covers Services (SV) activities receiving appropriated fund (APF), Defense Reutilization and Marketing Office (DRMO), and nonappropriated fund (NAF) property.

This publication does not apply to the Air National Guard (ANG), unless the particular unit has custody of Air Force NAF property. In this case, these procedures must be followed.

To fully understand procedures and terminology regarding property management, see the referenced Department of Defense (DoD) guidance, AF Manual (AFMAN) 23-series publications, and AF Instructions (AFI) 34-201 and 34-209.

Proposed supplements that affect any function are processed as required by AFI 33-360. Send major command (MAJCOM) proposed supplements and any other related directives to Headquarters, Air Force Services Agency, Directorate of Programs, Operations Support Branch (HQ AFSVA/SVPCO), 10100 Reunion Place, Suite 402, San Antonio TX 78216-4138, for approval. Appropriated Fund (APF) Automated Data Processing Equipment (ADPE) will be managed IAW the guiding Air Force directive on ADPE management, AFI 33-112, *Computer Systems Management*, along with applicable MAJCOM supplements, and local Communications Squadron procedures. The same guidance should be applied to NAF ADPE except where Services policy indicates otherwise.

SUMMARY OF REVISIONS

This revision incorporates Interim Change IC 2004-1 TO AFI 34-204, PROPERTY MANAGEMENT. This interim change (IC) 2004-1 provides guidance for Air Force Services Property Management. It incorporates revised definitions for pilferable items, bulk purchases, and quantity supply type items. It includes new procedures to account for APF Budget Code 9 items. It includes updated inventory proce-

dures for bulk and pilferable equipment items. A bar (|) indicates revision since previous edition. The entire text of the IC is at the last attachment.

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Chapter 1

GENERAL

Section 1A—Property Management Overview

1.1. Purpose. This publication tells Services personnel how to manage appropriated fund (APF), nonappropriated fund (NAF), and Defense Reutilization and Marketing Office (DRMO) property and provides guidance that will ensure the procedures used to manage property are consistent throughout the Services organization. Although this instruction describes the responsibilities of each of the key players in the management of Services property, the activity manager is its primary focus.

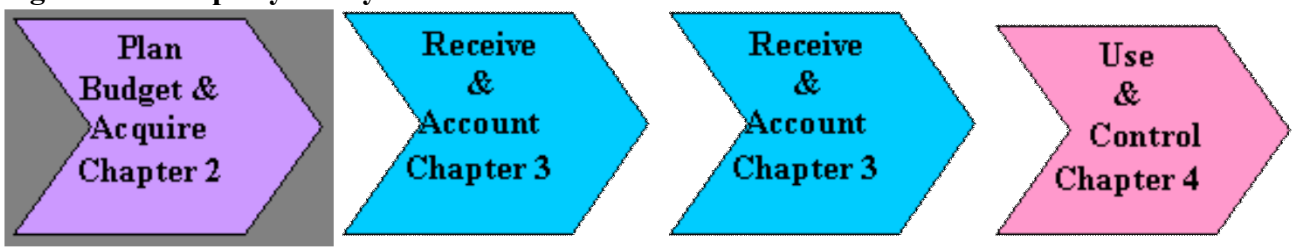
1.2. Property Management Defined.

1.2.1. What is "property"? For the purpose of this instruction, property is furniture, fixtures, equipment, and vehicles. As used here**,** property does not include buildings, structures, or real estate.

1.2.2. What does "property management" mean? Property management covers all actions and responsibilities pertaining to the property's lifecycle.

1.2.3. What is the lifecycle for property? The property lifecycle includes all of the major stages in the life of a single property item, from the time that the need for having the item is identified; through its purchase, its use, and its repair; to its eventual disposal and/or replacement. Then, the lifecycle begins anew for the replacement item. Use the lifecycle model, below, to ensure all Services property is purchased, used, and safeguarded.

Figure 1.1. Property Lifecycle.



Section 1B—Roles and Responsibilities.

1.3. Individual Responsibility.

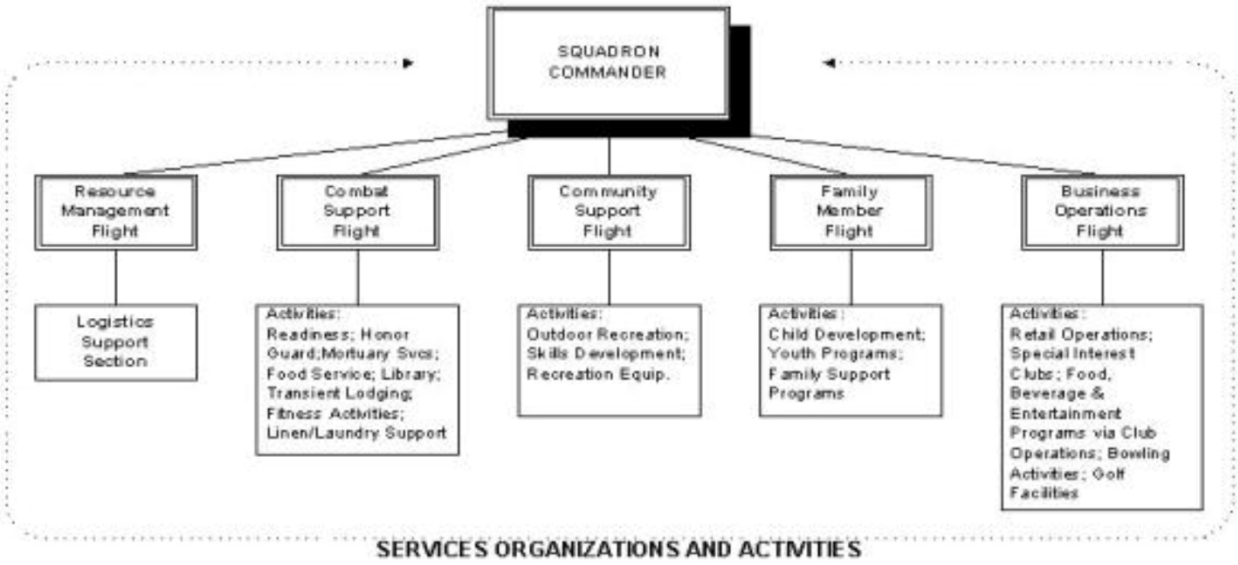
1.3.1. Why is property management *my* responsibility? As the activity manager, the Squadron Commander/Division Chief has appointed you as the account custodian and delegates to you responsibility for the property within your facility or program.

1.3.2. Who else has responsibilities for property during its lifecycle? All Department of Defense personnel and Air Force contractors are responsible for proper use and control of property. In other words, no one should abuse or neglect to safeguard property.

1.4. Organizational Roles and Responsibilities.

1.4.1. How do I know if I have an additional role or responsibility in property management? Certainly, each Services organization member must protect all property under his or her control against misappropriation, misuse, damage, or loss. In addition, as a Services organization member, you may have an additional role based on AFI 38-101**,** *Air Force Organizational Structures* **Figure 3.29** and on Air Force Instruction (AFI), AFI 34-262 *Services Programs and Use Eligibility*. **Figure 1.2.**, shown below, identifies where some of these property management roles reside in the Services organization**. NOTE:** The figure shown represents a large base, which has a five-flight structure. A medium base would have four flights and a small base would have three flights**.** If you occupy a position of leadership within any of the functions or activities diagrammed, then you definitely have an additional role in Services property management and need to read further.

Figure 1.2. Services Organizations and Activities.



1.4.2. Who in the Services organization has specific property management responsibilities? The Activity Managers; Property Account Custodians; Flight Chiefs; Chief, Logistics Support Section; RMFC and Services Commander/Division Chief all play a part in property management. In addition, various higher headquarters also have property management responsibilities. An overview of property management responsibilities is provided below. For a detailed list of duties, refer to **Attachment 2-Attachment 9**.

1.5. Activity Manager's Responsibilities. The activity manager is the first line of defense in the successful management of Services property. They are ultimately responsible for all aspects of the property lifecycle for their activity. They manage the individual activities within the Combat Support, Community Support, Family Member Support, Resource Management and Business Operations Flights (at large bases only). In addition, Activity Managers are usually the appointed primary Property Account Custodians for their respective activities. He or she may designate, in writing, a subordinate to perform this duty; however, the Activity Manager maintains the responsibility for the designated custodian's performance. The Activity Manager's specific responsibilities are outlined in **Attachment 2.**

1.6. Property Account Custodian. The custodian is responsible for budgeting, ordering, receiving, controlling, and disposing (i.e., custodial responsibilities) of all equipment and supplies within his/her respective activity. Specific responsibilities are outlined in **Attachment 3.**

1.7. Flight Chief. The Combat Support, Community Support, Family Member Support, Resource Management and Business Operations Flight Chiefs should ensure that Activity Managers within their flights fulfill their responsibilities. **Attachment 4** outlines specific responsibilities.

1.8. Chief, Logistics Support Section (LSS). The chief of this section serves as the focal point for all Services property management matters to ensure property control and disposal processes are consistent throughout the Services organization and to maintain single point accountability for excess and surplus property. He or she also provides logistics guidance, training and assistance for Services activities receiving APF, NAF, and DRMO support. This individual acts as the liaison between Services and Base Supply, Contracting, DRMO, NAFs Council and RMFC. See **Attachment 5** for a list of specific responsibilities.

1.8.1. How can the LSS help Flight Chiefs, Property Account Custodians, and Activity Managers? Personnel assigned to the Logistics Support Section are trained in the Supply (General Schedule 2000 series) career field. They understand the supply policies and instructions. They can assist Services personnel in filling out the right forms; in organizing, accomplishing, and resolving inventories; and in properly managing the lifecycle of each property item. You can rely on LSS as a reference and an educator.

1.9. Resource Management Flight Chief (RMFC). The RMFC has financial and functional responsibility for ensuring that the policies and procedures regarding property management are followed and performed. Specific responsibilities are outlined in **Attachment 6**. The RMFC provides oversight (direction and assistance) for all assets utilized in Services.

1.10. Services Commander/Division Chief. The Commander/Division Chief should ensure that all members of their organization comply with this instruction. The Commander/Division Chief appoints the primary and alternate Property Account Custodians for APF, NAF & DRMO accounts. Specific responsibilities are outlined in **Attachment 7.**

1.11. Higher Headquarters. At least three levels of higher headquarters have overarching, contributory, or collateral responsibility in the performance of the procedures outlined in this instruction. The individual major commands (MAJCOMs) primarily provide guidance and assistance to their respective bases. The Air Force Services Agency (HQ AFSVA) provides guidance, assistance, and training to the MAJCOMs. Headquarters Air Force Services (HQ AF/ILV) sets policy and oversees its fulfillment. Specific higher headquarters responsibilities are outlined in **Attachment 9.**

Section 1C—Training.

1.12. How do I learn to fulfill my property management responsibilities? If you are a Flight Chief, Activity Manager (or a Property Account Custodian), or the Chief, LSS, you should receive both formal and informal training on property management. This training should help you establish and maintain effective, efficient communications with others involved in property management.

1.13. Formal Property Management Training. Several classes and/or modules are available for the formal education of property management policies and procedures. These include classes for:

1.13.1. Chief, LSS. HQ AFSVA conducts specific formal training classes for the Chief, LSS. This training covers all areas of Services property management, including management policies, processes, and procedures, and review of the most common deficiencies that impact control and disposal of NAF, DRMO and APF property.

1.13.2. Flight Chief and Activity Manager. HQ AFSVA conducts training classes for flight chiefs and activity managers. These courses include a block of instruction on property management tailored to each different activity. Major command training monitors schedule base personnel to attend HQ AFSVA classes.

1.13.3. AFIT Courses. The Air Force Institute of Technology (AFIT) includes property management training modules in its courses for Services Commanders/Division Chiefs and Flight Chiefs.

1.13.4. MAJCOM Training. The major commands, through regular base level staff assistance visits, ensure local training is scheduled for property managers on their respective accountability requirements.

1.14. Informal Training . The Chief, LSS, provides training to Activity Managers and Property Account Custodians in the day-to-day performance of the procedures outlined in this instruction. This includes account management training and on-the-job training for newly assigned personnel. The Chief, LSS should also provide ongoing guidance and technical assistance to Services organizations on property management regulations, policies and procedures.

1.15. Skill Exercises. HQ AFSVA has developed property accountability training exercises that are directed at improving the property management skills of the Resource Management Flight Chief, Activity Managers, the Chief, LSS, and Property Account Custodians. These exercises should be reviewed in preparation for annual evaluation. The exercises are available on the Air Force Services Agency web site at **https://www-r.afsv.af.mil**.

Chapter 2

PLAN, BUDGET AND ACQUIRE (1ST LIFECYCLE STAGE)

2.1. Overview. This stage of the lifecycle is where property management starts. It includes all of the preparatory steps for acquiring the property item and is intended to include procedures up until the point of physical receipt of the property item.

2.2. Planning . Planning is the time in the property management lifecycle when you identify the need for a property item. Planning is generally considered an annual process since requirements must be established prior to the beginning of the budgeting process each fiscal year.

2.2.1. Prioritization. As you build your annual property purchase plan or review your on-going requirements listing, you should consider and establish the priority of acquiring each item. The priority may be based on the expense, time sensitivity, and/or justification of each item.

2.3. Budgeting. Budgeting takes the priorities you identified during the planning stage and determines how to fund the item. There are several possibilities for funding, including future fiscal year funding, end-of-year funding, and nonappropriated funds. The process of budgeting also includes consolidation and refinement of the various activities' priorities made within the planning process. Therefore, the more thoroughly you document your requirements and justifications, the more likely your requirements will be funded in a consolidated budget. Coordinate with the Chief, LSS on APF and NAF Requirement Budgets (NRB), all out-of-cycle NAF purchase requests, and all five-year capital requirements and equipment plans to ensure proper fund sources are identified and used. You will be using two basic types of funding, appropriated and nonappropriated funds in your budget process. Do not budget for both APF and NAF at the same time.

2.3.1. Appropriated Fund (APF) Budget Procedures.

2.3.1.1. Who Prepares the APF Budget? The RMFC works with Services management to prepare the APF budget. Activity Managers prepare a separate budget (apart from the NRB) for property items to be received from APFs. Activity Managers, Flight Chiefs, Chief, LSS and the Resource Advisor review all operational needs and property requirements to identify which can be purchased with APFs. AFI 65-106, *Appropriated Fund Support of Morale, Welfare and Recreation Programs and Nonappropriated Fund Instrumentalities,* provides guidance on APF funding. If APFs are not authorized, the Activity Manager should include the requirement in the appropriate NAF budget.

2.3.1.2. When APFs Are Not Available. Services submit any capital or operational needs for which APFs are authorized, but not available, as unfunded requirements in the APF budget. Services may also obtain approval to use NAFs from the Installation Commander when APFs are authorized but not available. See AFI 34-201 for guidance.

2.3.2. Nonappropriated Fund (NAF) Budget Procedures.

2.3.2.1. Who Prepares the NAF Budget? As Activity Managers, you must prepare your NRB annually before the beginning of the fiscal year (FY). Prepare your budget for a <u>minimum of five years</u>. Use the NAF Budget program to complete the NRB for your cost center. Forward completed budgets to your respective flight chief for review, consolidation, and approval.

2.3.2.2. Quarterly NAF Budget Updates. Although budget preparation is an annual requirement, it is revised each quarter, based on current performance and expected changes. See AFMAN 34-214 for NAF Budget procedures.

2.3.2.3. Who Reviews and Approves the NAF Budgets? All levels of management take part in the review and approval process once the Activity Manager completes his or her activity's budget. The installation commander approves the completed budgets for all NAF instrumentalities (NAFIs). See AFMAN 34-214 for NAF Budget procedures.

2.4. Acquisition. When you identify the requirement, determine the source of funding, and have approved funding, then you are ready to order and pay for the property item. **NOTE**: Another term for this is procurement**.** The Chief, LSS can play a significant role in the acquisition process. Use them as a resource to conduct research for new product sources, so you get the best quality product at the best price. In addition, the Chief, LSS will ensure the requested item is not excess to another activity prior to purchase.

2.4.1. APF Equipment and Supply Support. Services can use APFs for Category A and B activities and approved Category C activities at remote or isolated locations. AFI 65-106, *Appropriated Fund Support of Morale, Welfare and Recreation Programs and Nonappropriated Fund Instrumentalities*, spells out the specific uses and limitations

2.4.1.1. Management of Allowance Standard Equipment. The Chief, LSS manages all Services-related Allowance Standards and ensures that all APF equipment items are authorized for Services use in the appropriate Allowance Standard. **Attachment 10** identifies the allowance standards that apply to Services activities.

2.4.1.2. The Allowance Standard Retrieval System (ASRS). This system prescribes support equipment for Air Force organizations. Logistics managers may use this product to ascertain APF equipment requirements for Services activities. The ASRS is designed to operate on a personal computer. The application files and all associated equipment allowance and cataloging data for all allowance standards are written on a single Compact Disc – Read Only Memory (CD-ROM). This CD-ROM provides allowance standard and cataloging information for equipment items. The ASRS program may be obtained through normal publication channels.

2.4.1.3. Changes to Allowance Standards. To request changes in Allowance Standards (AS), the equipment custodian must submit to the Chief, LSS an AF Form 601, **Equipment Action Request** IAW AFMAN 23-110**,** *USAF Supply Manual, Volume II, Part Two*, Chapter 22.

2.4.2. Purchasing APF Items.

2.4.2.1. For APF Purchases up to $2,500**.** The Activity Manager (or designated account custodian) uses the Government Purchase Card. Refer to AFI 64-117*, Air Force Government-Wide Purchase Card Program* for guidance on the use of this card for APF purchases. Record the purchase on the Government Purchase Card log.

2.4.2.2. For APF purchases greater than $2,500**.** The Activity Manager or designated account custodian, uses AF Form 9, **Request for Purchase***,* or AF Form 601**, Equipment Action Request,** for those items controlled through the standard base supply system.

2.4.3. Purchasing NAF Items. The Activity Manager sends all purchase requests for NRB items to the RMFC. The RMFC reviews each request to purchase NRB items before buying to ensure it is an approved NRB purchase, and there are funds available to make the purchase.

2.4.3.1. For NAF purchases up to $2,500. The Activity Manager or designated account custodian uses the NAF Government Purchase Card. Ensure the purchase is included on the NAF log.

2.4.3.2. For NAF purchases greater than $2,500. The Activity manager or designated account custodian prepares AF Form 9**, Request For Purchase** and submits it to the NAF Contracting Office for procurement.

2.4.4. Acquiring Excess and Surplus (DRMO) APF Supply Support.

2.4.4.1. Support Entitlement. All Services activities can acquire DoD and Air Force excess and surplus property. The Chief, LSS serves as the focal point for ordering, control and basic accountability of DRMO property. The property custodians for each activity are assigned as sub-account custodians. The Chief, LSS, submits requisitions through base supply or directly to DRMO if Squadron/Division has a Department of Defense Address Accounting Code (DODAAC) on file with the Defense Automatic Addressing System Office (DAASO).

2.4.4.2. Authorization Letter. Each year, the Services Commander/Division Chief must provide DRMO an authorization letter, delegating the authority to screen local and nearby DRMO assets to the Chief, LSS or alternate personnel. This annual letter of delegation must bear the signatures of the designated persons and be approved by the chief of supply.

2.4.4.3. Request for DRMO Items Through Base Supply (Category A & B items). Use procedures established for property acquired from the chief of supply to account for these items. See AFMAN 23-110**,** *Standard Base Supply Customer Procedures, Vol. II, Part 13*, Chapter 1, for clarification of priorities and categories.

2.4.4.4. Requests for Items Directly from DRMO (Category C items). When submitting a Services request directly to the DRMO, the Services "FF" DoDAAC must be cited. Use this support category only for administrative and other purposes that will not directly benefit an individual. Requisitions must include the following information:

2.4.4.4.1. The Services account number and the signature of the Services accountable officer (Chief, LSS).

2.4.4.4.2. When withdrawing property from DRMO, use the following statement, "This property is obtained without reimbursement. When property is no longer needed or becomes unserviceable, it shall be turned in to the nearest DRMO and no part of the proceeds from the sale or other disposition shall be returned to the MWR activities/Services." See **Attachment 21** for a sample DD 1348-1A.

2.4.4.4.3. When returning property to DRMO use the following statement "This property was obtained without reimbursement. Property is no longer needed or unserviceable. No part of the proceeds from the sale or other disposition shall be returned to the MWR activities/Services." See **Attachment 22** for a sample DD Form 1348-1A.

2.4.4.4.4. Who is responsible for maintaining the files for excess or surplus items? As the focal point for DRMO property, the Chief, LSS will set up and maintain a single jacket file folder relating to DRMO-acquired property. Each file should contain, but not be limited to, all

issue, receipt, and turn-in documents relating to the excess and surplus property assigned. A jacket file is not required for expendable or consumable DRMO property. Such items may be issued to using Services activities on AF Form 1297, **Temporary Issue Receipt.**

2.4.5. Supporting Additional Fitness Center and Exercise Rooms. Physical fitness equipment for unit level mini-fitness centers is authorized under certain conditions. See the preface to AS 410**,** *Morale Welfare Recreation and Physical Training***.** AFMAN 23-110, Vol. II, Part 2, Chapter 22, and AFI 34-266**,** *Air Force Fitness and Sports Program*, for procedures and responsibilities in establishing a unit mini-fitness center.

2.4.6. Acquisition of Mortuary Supplies and Equipment**.** APFs are used to purchase mortuary supplies and equipment. For information on specific funding sources for items such as hardwood cases, memorial register books, honor guard equipment and supplies expended on actual search and recovery operations, see AFI 34-242*, Mortuary Affairs.*

Chapter 3

RECEIVE & ACCOUNT (2ND LIFECYCLE STAGE)

3.1. Overview . This lifecycle stage is one of the most critical in the property's life since it validates the use of funds (i.e., what was paid for was received) and establishes the baseline for tracking and safeguarding the item until it is permanently removed from an activity's inventory. These procedures should always be accomplished prior to any use of the property.

3.2. Receive and Account Process . This process is broken into three segments or phases, 1) initial receipt and inspection of the property, 2) proper accounting, and 3) marking or labeling the property received. The purpose of each of these is to ensure the Services organization and your activity are getting exactly what has been ordered and paid for.

3.3. PHASE 1 – Initial Receipt and Inspection.

3.3.1. Inspection. When property is received, the Property Custodian should inspect the property and compare it to the receiving document to ensure it matches what has been ordered before accepting the delivery. The property should be inspected to ensure it is in good condition and is the make and model ordered (or a suitable replacement product of equal or greater value). The quantity delivered should also be the same as the quantity on the receipt document. If there is a problem with the order, the custodian should annotate the discrepancies on the receiving document. If the Government Purchase Card was used, the custodian should immediately notify the vendor of the problem. If a Form 9 was used to purchase the property, the custodian should contact base contracting and ask them to contact the vendor. All receiving documents indicating a discrepancy should be separately maintained and follow-up taken until resolution.

3.3.2. Acceptance. After the Property Custodian has verified that the property and quantity received are accurate and after noting any exception or variance, they should sign and date the appropriate form to signify acceptance. Acceptable forms for NAF or APF items include: a sales slip; a delivery ticket; an AF Form 2209; DD Form 250, DD Form 1155 or a certificate of acceptance for receipt. For DRMO

items, use a DD Form 1348-1A or AF Form 2005. For Government Purchase Card purchases, the cardholder records or completes the log to document the receipt.

3.3.3. Disposition of Receiving Documents for NAF and APF items. The Property Custodian should:

3.3.3.1. For NAF and APF property, forward the original copy of the receiving documents to the NAF accounting office and provide a copy of the receiving document to the Chief, LSS by the next duty day.

3.3.3.2. Retain one copy and file it in their property file.

3.3.3.3. The Chief, LSS, should file the NAF and APF receiving document in the folder for that particular activity and retain it until they have completed their monthly Master Fixed Asset Listing (MFAL) reconciliation to ensure all new property has been recorded. See **paragraph 3.4.1.** for a description of the MFAL.

3.3.3.3.1. DELETED.

3.3.4. Disposition of Receiving Documents for DRMO Property. The Chief, LSS should:

3.3.4.1. Forward original copies to the NAF Accounting Office.

3.3.4.2. Retain one copy for their files.

3.3.4.3. Give one copy to the property custodian along with the property. The property custodian should file the copy in the standard property file.

3.3.5. For Partial Receipts. Occasionally, the vendor will not be able to fill an order completely. Upon delivery, the Property Custodian should identify what is missing from the original order on any certificate of acceptance made and on any file copies the custodian is maintaining. If the reason for partial shipment is not provided upon delivery, the custodian should contact the vendor (for Government Purchase Card purchases) or ask base contracting (for AF Form 9 purchases) or NAF Contracting (for AF Form 2209 purchases) to contact the vendor for a status report. The Property Custodian should validate that the order is eventually completed, rescinded, or amended and file the final documents in the property file.

3.3.5.1. Posting a Partial Receipt. If there is a partial shipment of property, the Property Account Custodian; Chief, LSS; and NAF Accounting Office record *only* the property actually received, regardless of the quantities shown on the invoice or shipping/transfer documents.

3.4. PHASE 2 - Accounting for Property Received. All NAF, DRMO, and APF furniture, fixtures, and equipment (FF&E) classified as accountable as well as items designated as pilferable must be accounted for from the time a Services activity takes possession or a NAFI takes title, until ultimate consumption or disposal of the property. There are two forms used to record Services property, the **Master Fixed Asset Listing (MFAL**) or the **Custodian Authorization/Custody Receipt Listing (CA/CRL).**

3.4.1. Master Fixed Asset Listing (MFAL). The MFAL is the report used to record FF&E and pilferable items from all sources - NAF, DRMO, and APF (except APF property with an acquisition cost over $100,000). The NAF Accounting Office (AO) maintains the MFAL. The MFAL will be used to record property for all Air Force Central NAFIs and NAFIs under the purview of the Air Force Morale, Welfare, and Recreation Advisory Board (AFMWRAB), the Air Force Civilian Welfare Fund Board, and the Air Force Fisher House Fund Board, and will also be used to record property in readiness, mortuary affairs, and appropriated fund dining facilities. The NAF AO will provide the Chief,

LSS and applicable Property Account Custodian a complete MFAL on a monthly basis. See **Attachment 20** for a sample MFAL.

3.4.2. Custodian Authorization/Custody Receipt Listing (CA/CRL) (R14). The Chief, LSS or designated APF equipment custodian, accounts for APF capital accountable property with an acquisition cost exceeding $100,000 on the CA/CRL.

3.4.3. DELETED.

3.5. What Constitutes Non-Accountable FF&E? Non-accountable FF&E include:

3.5.1. NAF Bulk Purchased FF&E. Equipment type items (televisions, microwaves, tables, chairs, bar stools, mattresses, box springs, curtains, drapes, and other similar equipment items) if they meet the criteria IAW AFMAN 34-214. These items will be capitalized and amortized as a single line item on the MFAL unless locally identified as pilferable.

3.5.2. NAF Quantity Supply-Type Items. Supply items (stainless steel ware, glassware, linens, bowling pins, irons, ironing boards, glass coffee pots/servers, clock radios, and other similar type items) do not qualify as expendable equipment. These items are to be set up as prepaid supplies or expensed directly to supply GLAC. High value supply items may be pro-rated for a maximum of 3 years, at a minimum pro-rated amount of $75 per month.

3.5.3. NAF Non-Capital items. This is FF&E purchased using NAFs with an acquisition cost of $999.99 or less (excluding expendables and consumable items). Non-capital FF&E is expensed on the financial records of the using activity's cost center at the time of acquisition. The same is true if the item was obtained via transfer from another NAFI.

3.5.4. NAF Pilferable FF&E. Pilferable property is NAF FF&E with an acquisition cost below $ 999.99, which the Services Commander/Division Chief (on advice from the Chief, LSS, Activity Manager, and RMFC) locally determines has a high risk of being pilfered or stolen. As such, it merits additional care by the Property Account Custodian, the Chief, LSS, the RMFC, and the NAF AO. Pilferable items are expensed on the financial records of the using activity's cost center at the time of acquisition. The same is true if the item was obtained by transfer from a NAFI. These items are accounted for in the MFAL.

3.5.4.1. Examples of Pilferable Items. Typical examples of pilferable items include but not limited to: refrigerators, microwave ovens, wood furniture, cameras, videocassette recorders (VCRs), TVs, typewriters, calculators, answering machines, and computer-related items (i.e., printers, ZIP Drives, CD-ROMs, scanners, Palm Pilot personal digital assistants, cell phones, pagers). The Property Account Custodian, RMFC, or Services Commander/Division Chief, should carefully consider this list and determine what makes economical sense to track at their installation.

3.5.5. DRMO Capital/Accountable FF&E – These are items obtained from DRMO sources that require NAFs for repair costs, freight, installation, and/or training of $1,000 or more with a useful life exceeding two years. These items are accounted for in the MFAL.

3.5.6. DRMO Non-Capital FF&E – These items were obtained from DRMO and do not meet the criteria in paragraph **3.5.5.** above however, they will be accounted for in the MFAL. (Note: Consumable type items withdrawn from DRMO are not accountable as they are consumed in use.)

3.5.7. APF Capital Accountable FF&E. This is property purchased with APFs, with an acquisition cost of $100,000 or above. These items are accounted in the R14.

3.5.8. APF Budget Code 9 FF&E. This is property (including Fitness Center Equipment) purchased with APF, with an acquisition cost between $2,500 and $99,999 (excluding furniture in Federal Supply Group 71). These items are accounted for in the R15.

3.5.9. APF Pilferable FF&E. This is APF property (including Fitness Center Equipment) with an acquisition cost of less than $2,500 and locally considered to have a high risk of being pilfered. These items are accounted for in the R15.

3.6. What Constitutes Accountable FF&E? There are several categories of FF&E considered accountable. All categories except APF Capital FF&E assets are accounted for on the MFAL. They include:

3.6.1. NAF Capital FF&E. This property is purchased with NAFs, has an acquisition cost of $1,000 and above, and has a useful life of 2 years or more. These are depreciated on the financial records of the using activity's cost center code over its useful life (AFMAN 34-214, *Procedures For Nonappropriated Funds Financial Management And Accounting,* Table 7.1, Criteria for Capitalizing Purchases, and Table 7.2. Depreciation/Amortization Rate Schedules). The same is true if the item was obtained by transfer from a NAFI. These items are accounted for in the MFAL.

Figure 3.1. Asset Designators.

Funding Source	Type	Acquisition Cost	Prefix
NAF	Capital	$1,000 or greater with a useful life of 2 years or more	NC
	Non-Capital/Pilferable	$100-$999.99 (excluding expendables and consumable items)	NP
	Bulk Non-Pilferable	Bulk purchase same as below except not deemed pilferable	NN
	Bulk-Pilferable	Bulk purchase (individual item acquisition cost below $1000 but combined purchase is over $2000—deemed pilferable	NB
	Items transferred to APF for maintenance	Property purchased with NAF and depreciated but transferred to APF for maintenance.	NA
DRMO	Capital/Accountable	NAF cost $1,000 or greater (including repair, freight, installation, training costs), and greater than 2 years useful life	DC
	Non-Capital/ Non-Consumable/ Accountable	Obtained from DRMO, but do not meet criteria as Capital/Accountable	DP
APF	Budget Code 9	Between $2,500 - $99,999	AP
	Pilferable	$100 but less than $2,500	AP

3.6.2. NAF Non-Capital/Pilferable Items. This is FF&E with an acquisition cost of at least $100 but less than $1,000 (excluding expendables and consumable items). Non-capital FF&E is expensed on the financial records of the using activity's cost center at the time of acquisition. The same is true if the item was obtained via transfer from another NAFI. Only those items identified as pilferable will be accounted for on the MFAL.

3.6.2.1. Mandatory Services pilferable items include vehicles, non-disposable cameras, and computer-related items not already on the property list. The Services Commander/Division Chief, on the advice of the Property Account Custodian, Activity Manager and the RMFC, may consider other items that make economical sense to track at their installation.

3.6.3. DRMO Capital/Accountable FF&E – These are items obtained from DRMO sources that require NAFs for repair costs, freight, installation, and/or training of $1,000 or more with a useful life exceeding 2 years. These items are accounted for in the MFAL.

3.6.4. DRMO Non-Capital FF&E – These items were obtained from DRMO and do not meet the criteria in paragraph **3.6.3.** above; however, they will be accounted for in the MFAL. (Note: Consumable type items withdrawn from DRMO are not accountable as they are consumed in use.)

3.6.5. APF Capital Accountable FF&E. This is property purchased with APFs with an acquisition cost of $100,000 or above. These items are accounted in the R14.

3.6.6. APF Budget Code 9 FF&E. This is property (including fitness center equipment) purchased with APF with an acquisition cost between $2,500 and $99,999. These items are accounted for on the MFAL.

3.6.7. APF Pilferable FF&E. This is APF property with an acquisition cost of at least $100 but less than $2,500 and locally considered to have a high risk of being pilfered. Mandatory Services pilferable items include fitness center equipment, non-disposable cameras, and computer-related items not already on the property list. The Services Commander/Division Chief, on the advice of the Property Account Custodian, Activity Manager and the RMFC, may consider other items that make economical sense to track at their installation. These items are accounted for on the MFAL. (**Note**: APF vehicles are managed by Base Transportation and will not be accounted for on the MFAL.)

3.7. How Accountability is Maintained. Upon receipt of the receiving documents, the NAF AO records all newly purchased accountable property in the general ledger. The NAF AO assigns a locally established asset designator to identify the new property. See **paragraph 3.7.1.** and **Figure 3.1.** below for more information on asset designators. Once the property has been entered into the accounting system, the system calculates depreciation, where applicable, for the NAF purchased FF&E assets and expenses the cost to the using activity cost center.

3.7.1. Assigning Asset Designators. The first two digits use a prefix that identifies the type of property (NAF, APF, DRMO). See **Figure 3.1.** below.

3.7.2. LABELS FOR R15. The Chief, LSS must coordinate with Base Supply's Equipment Management Element to obtain labels for all items maintained on the R15, Organizational Visibility List.

3.8. PHASE 3 – Identification (Marking or Labeling Property). To ensure that Services-owned property can be tracked and accounted for throughout its useful life, it must be labeled and/or marked with identification based upon the type of funds used. Identification will be affixed for the life of the property in a way that does not detract or deface the property.

3.8.1. Property Identification Labels. The NAF AO should provide the property account custodian a property identification label within 7 duty days of receipt of the property. Labels can be printed for the entire property system or labels can be printed for a specific activity. The label program sorts on the asset designator field. It prints by number (asset designator) and shows the property's acquisition date, description, model number or serial number, cost center asset account number, and NAFI.

3.8.2. LABELS FOR R14. The Chief, LSS must coordinate with Base Supply's Equipment Management Element to obtain labels for all items maintained on the R14, Custodian Authorization/Custody Receipt Listing (CA/CRL).

Chapter 4

USE AND CONTROL (3RD LIFECYCLE STAGE)

4.1. General. This chapter outlines the procedures you should use to properly control Services property during its useful life. As Activity Managers, you should exercise *supply discipline* to conserve, protect and maintain government property under your control.

4.2. Property Control - How do I as the Activity Manager control property under my jurisdiction? There are several ways to control your property. 1) Protect your property with physical safeguards. 2) Ensure all items are accurately accounted for on property listings. 3) Implement a preventive maintenance and repair program. 4) Understand and fulfill your duties as property custodian as outlined in this instruction, or ensure the individual you have designated as custodian is properly equipped to carry out their duties as custodian. 5) Conduct periodic spot checks of your inventory. 6) Perform self-inspections of your property management program.

4.2.1. Physical Safeguards**.** You can physically control your property with locks, secure buildings, proper lighting and alarm systems. If you are not sure of how to best safeguard your property, you can seek operational and staff assistance from your RMFC, your property custodian (if you are not the custodian) or base Security Forces. Once in place, periodically check your physical controls to be certain they continue to be effective. Spot check your inventory and pay special attention to items that might be stolen, e.g., those determined to be pilferable.

4.2.2. Accounting Procedures.

4.2.2.1. Accounting For Property Listed on the MFAL. Ensure all your property is accurately listed on the MFAL. When you receive new items, you or your custodian should expect to receive an updated copy of the MFAL from the NAF AO within 30 days of receipt. Review the document to ensure all new items have been properly recorded. Notify the NAF AO if they have not.

4.2.2.2. Accounting For Property Listed on the CA/CRL (R14). When an item is issued or turned-in, the Supply system automatically posts the transaction and generates a Daily Document Register. Supply sends the property custodian a copy of the Daily Document Register to notify them that their account has been updated. However, the system does not automatically produce a new CA/CRL. A new CA/CRL is only generated if the property custodian requests an updated copy, if there is a change in custodian, or when the annual inventory takes place.

4.2.2.3. DELETED.

4.2.3. Maintenance and Repair. A preventive maintenance and repair program is another way to control your property. By keeping your property in serviceable condition, you extend your property's useful life.

4.2.3.1. Preventive Maintenance. You should establish a preventive maintenance program for items such as vehicles, or any equipment items used in activities that need to be kept in good working order.

4.2.3.2. Repair. For items that need repair: 1) you or your custodian must know whether or not items are under warranty or contract maintenance, including Government Purchase Card purchases, 2) you must know if items are being accounted for on the R14 or on the MFAL, and 3) you must determine whether it is economically feasible/practical to fix the item. Do not repair an item if the repair cost exceeds 75 percent of the acquisition cost. The custodian is responsible for keeping the record of all repair cost. Purchasing a new item may be more cost effective.

4.2.3.2.1. For items with a contractual repair arrangement retain the item and contact the contractor for on-site repair or transport the item to the contractor's facility. Ensure that accountable APF equipment items (items on R14), that cannot be repaired locally, are processed through Base Supply's Equipment Management Section for repair and return. **NOTE:** Under no circumstances will APF equipment be directly shipped or transferred to an off-base activity for repair. Refer to AFMAN 23-110, Volume II, Part Thirteen, Chapter 8 or contact Base Supply's Equipment Management Section for guidance. For repair of warranty or guarantee items, contact your base contracting office or see AFMAN 23-110, Volume II, Part Thirteen, Chapter 8.

4.2.4. Property Custodian Responsibilities. If you are the custodian, it is your responsibility to maintain custody, care, and safekeeping of the property issued to you for use in your organization. You must have a basic knowledge of and interest in equipment management. You should also know the controls you need to develop for managing in-use equipment and customer requests. If you need assistance in establishing your program or require training, contact your Chief, LSS for assistance. You must continually monitor the status of property on-hand to effectively control and prevent loss due to theft or misuse.

4.2.4.1. Standard Property Folders**.** Maintain a standard property folder for your account. This folder will include at a minimum, custodian appointment letters, a copy of the most recent R14 and MFAL, results of the last annual physical inventory, a pilferable list, a list of disposal actions, and the status of actions for missing items.

4.2.5. Periodic Inventory Spot Checks. The Chief, LSS will conduct a spot check of your activity's inventory at least semi-annually and provide you, your flight chief and the RMFC a report of their findings. This is a proactive measure intended to help you control your inventory. By having your inventory checked more frequently, problems will be detected early and discrepancies can be rectified prior to the annual inventory. During these spot checks, the Chief, LSS should ensure: 1) that property in your possession or under your jurisdiction is properly charged to your account (i.e., that quantities, nomenclature and asset designators on the property listing are correct); 2) that the property listed is on hand and in serviceable condition; 3) that proper physical safeguards are in place; 4) that property is properly marked or labeled; and, 5) that inventory discrepancies have been corrected and follow-up actions have been requested or completed for missing items. In addition to providing a list of findings,

the Chief, LSS should include corrective actions and provide a status report until all findings have been taken care of.

4.2.6. Internal Control Program. You as the Activity Manager should perform a self-inspection of your activity's property management program to determine if required control procedures have been implemented and functioning effectively. Refer to training aid NA-37 for guidance. For your convenience, the items that pertain to property management have been outlined in he checklist included as **Attachment 14** of this instruction. You should then provide a statement of assurance to your flight chief certifying you have completed the internal control checklist and internal controls are present and sufficiently effective.

4.2.6.1. Discrepancies are annotated and the flight chief is responsible for working with activity managers to correct the discrepancies. Specific questions are included on the internal control checklist concerning NAF, DRMO, and APF fixed asset inventory discrepancies. These certifications and checklists are used for the flight chief's statement of assurance to the Deputy Services Commander. The certification ultimately becomes the support documentation for the Services Commander/Division Chief Statement of Assurance to the installation commander as part of the Federal Manager's Financial Integrity Act (FMFIA).

4.3. Program Assessment - How do I know if my controls are working effectively? You know your property controls are effective when your physical inventory is accurate and your property is in good working condition. A completed *Statement of Assurance*, certifying internal controls are present is also a strong indicator your program is operating efficiently. Additional guidance may be found in AFI 65-201, *Management Control.*

4.4. Physical Inventories - When Are They Conducted? Physical inventories are conducted annually, upon transfer of custody to contractors, when the activity manager or custodian changes or during semi-annual spot checks.

4.4.1. Annual Inventory Procedures. The procedures are not the same for all FF&E assets. **Table 4.1.**, provides a snapshot of the inventory procedures for each of the different categories of FF&E. However, all assets should be inventoried at least once within a 12-month period.

4.4.1.1. NAF Capital FF&E Inventory Procedures. The NAFFA maintains a schedule for annual physical inventories for NAF Capital FF&E and submits this schedule to the Services commander/division chief requesting the appointment of team members. The individuals selected should be experienced in inventory procedures, and they should be independent of the activity being inven-

toried by that team. In addition, the team chief should be senior in rank to the manager of the activity being inventoried. The NAFFA will provide property listings to the team and brief them of their responsibilities. The team's basic duty is to observe the physical inventory being taken by activity staff members. See **Attachment 15** for the Annual Property Certification format and Financial Management Training Aid (FMTA) #8, Impartial Inventories, for additional guidelines.

4.4.1.2. NAF Non-Capital and Bulk FF&E Inventory Procedures. The RMFC schedules this inventory. Personnel from activities, other than the activity being inventoried, observe activity personnel as they take the physical inventory. Refer to **paragraph 4.5.** for guidelines on how to conduct a thorough physical inventory. The NAF AO will provide property listings to the activity personnel to perform the inventory. As in **paragraph 4.4.1.1.** above, the team should observe the physical inventory being taken by activity staff members. They must ensure the inventory is complete and accurate and may validate accuracy by physically counting or recounting certain items. The team should also note the general security and protection of the inventory.

4.4.1.3. DRMO Assets Inventory Procedures. The RMFC schedules this inventory that is conducted by the Chief, LSS. (***NOTE***: DRMO consumable assets do not require an annual inventory). Take action to reconcile and correct property records.

4.4.1.4. APF Capital FF&E. The property custodian conducts this inventory, which is scheduled by Base Supply and uses the CA/CRL to verify the accuracy of the inventory IAW AFMAN 23-110, Vol. II, Part 13, Chap. 8.

4.4.1.5. APF FF&E (Budget Code 9 and Pilferable**).** The RMFC schedules this inventory that is conducted by the property custodian, using the MFAL to check the inventory.

Table 4.1. Annual FF&E Inventory Procedures.

Types of Property	Inventory Procedures
NAF Capital FF&E – acquisition cost of $1,000 and above with useful life of 2 years or more.	A qualified inventory team from an activity other than the one being inventoried observes the Activity The NAFFA schedules this inventory. Manager or designee performs the actual physical inventory. At the conclusion of the observed inventory, the inventory team leader briefs the NAFFA on results of the inventory and discrepancies noted.
NAF Non-Capital/Pilferable FF&E. – Pilferable items with an acquisition cost between $100 but less than $1,000	This equipment requires an impartial inventory once during each 12-month period and completion of the annual property certification. See **Attachment 15**.
NAF Non-Capital/Non-Pilferable Bulk Purchased FF&E	RMFC schedules upon change of manager for all items on MFAL.
NAF Pilferable Bulk Purchased FF&E – Individual like (same) items costing less than $1000 but with a collective value at time of purchase of $2000 or more with a useful life of 2 years or more.	The RMFC schedules this inventory.
DRMO Capital/Accountable FF&E Assets. Items obtained from DMRO sources that include repair costs, freight, installation, and/or training of $1,000 or more with a useful life exceeding 2 years.	DRMO property will be inventoried by the Chief, LSS annually. Scheduled by RMFC.
DRMO Non-Capital FF&E Assets. Items obtained from DRMO but do not meet criteria for Capital/Accountable FF&E assets.	DRMO property will be inventoried by the Chief, LSS annually. Scheduled by RMFC.
APF Capital/Accountable FF&E. Items with an acquisition cost of $100,000 and above.	Property Custodians or Activity Managers should physically inventory this equipment within a 12-month period. This is accomplished by annotating changes on the *CA/CRL*, *and returning the inventory to Base Supply* with the annual property certification. Scheduled by Base Supply.
APF FF&E. Budget code 9 items with an acquisition cost between $2,500 and $99,999.99 or pilferable with an acquisition cost of $100 but less than $2,500.	Property Custodians or Activity Managers should physically inventory this equipment within a 12-month period. Annotating changes on the MFAL, and returning the inventory to the RMFC with the annual property certification accomplishing this. See **Attachment 15**. Scheduled by RMFC

4.4.2. Physical Inventory Upon Transfer of Property to Contractors. For FF&E provided to contractors, physical inventories will be conducted at the start and at the termination of the contract, annually, and as required by accountable officers.

4.4.3. Physical Inventory When the Activity Manager or Property Custodian Changes. To verify the property records, the incoming Activity Manager physically inventories the property and accepts the account from the outgoing custodian. Any discrepancies should be corrected prior to new manager/ custodian acceptance.

4.5. Actions Needed for a Thorough Physical Inventory.

4.5.1. Check on-hand quantities and compare them to the property listing. Review the property listing to ensure that it's properly annotated, i.e. correct asset designators, accurate nomenclature etc.

4.5.2. Visually inspect property to ensure it's in serviceable condition. If not, there should be documentation that shows the item is scheduled for repair or disposal.

4.5.3. Check property to ensure it's properly marked or labeled.

4.5.4. Determine whether the activity still needs the property.

4.6. Accounting for Physical Inventories. The NAF AO maintains all property records in the accounting system property module. The NAF AO will enter assets into the accounting system for everything maintained on the MFAL.

4.7. Actions Taken After the Physical Inventory Has Been Done.

4.7.1. For NAF Capital FF&E. The team chief forwards the inventory certification to the NAFFA along with any discrepancies noted during observation of the inventory. The NAFFA discusses the certification with the Activity Manager and the RMFC, including any unresolved discrepancies, and forwards written results to the Services Commander/Division Chief and Installation Comptroller. The RMFC reviews and determines whether further action is required according to AFI 34-202, *Protecting Nonappropriated Fund Assets* and ensures all variances are resolved according to AFMAN 34-212, *Control Procedures for Protecting NAF Assets,* Chapter 9 (to be AFMAN 34-412). Unresolved discrepancies must be tracked to resolution. Documentation should be retained in the standard property folder, maintained by the property custodian. The Chief, LSS can assist with resolving inventory discrepancies. The RMFC completes property account write-offs within 30 days of physical inventory or within 30 days of inquiry/investigation completion, where applicable, and completes the annual property certification. (See **Attachment 15**) For additional guidance, see FMTA #8, *Impartial Inventories*.

4.7.2. NAF Non-Capital/Bulk FF&E. The RMFC reviews and determines whether further action is required according to AFI 34-202 and ensures all variances are resolved according to AFMAN 34-212, Chapter 9 (to be AFMAN 34-412). Unresolved discrepancies must be tracked to resolution. Documentation should be retained in the standard property folder, maintained by the property custodian. The Chief, LSS can assist with resolving inventory discrepancies. The RMFC completes property account write-offs within 30 days of physical inventory or within 30 days of inquiry/investigation completion, where applicable, and completes the annual property certification. (See **Attachment 15**.)

4.7.3. DRMO Assets. The Chief, LSS and the RMFC will discuss property that is missing or cannot be accounted for and determine the action to be taken.

4.7.4. APF FF&E (includes R14 property). Property that is reported missing or that cannot be accounted for during the inventory will be reported immediately to the Chief, LSS. The Chief, LSS will advise the Services Commander/Division Chief, who will determine whether to initiate a Report of Survey. The Commander/Division Chief appoints a report of survey investigating officer. The report of survey will be conducted IAW AFM 23-220 *Reports of Survey for Air Force Property*.

4.8. Transfer of Custodial Responsibilities.

4.8.1. Property Transfer to Contractors. Custody/possession of NAF, DRMO, and APF FF&E may be physically transferred to a commercial contractor when that contractor is competitively selected to operate a Services activity under the AF Outsourcing Program. All property continues to be maintained on the R14 or MFAL.

4.8.1.1. The contractor may be assigned responsibility for the FF&E assets to operate, maintain, replace and return them to the government at the end of the contract period.

4.8.1.2. The government may retain responsibility for FF&E, maintain and replace it when the contractor operates them.

4.8.1.3. Other arrangements may be negotiated in the contract for disposition of NAF property. APF equipment is returned to the government at the end of the contract period or when no longer required. DRMO property is returned to the Chief, LSS at the end of the contract period or when no longer required.

4.8.2. Change of Activity Manager. Incoming Activity Managers must verify the accuracy of the property records. Refer to AFMAN 34-214 for further guidance. The NAF AO furnishes fixed asset property listings to the Activity Managers when management changes. To verify the correctness of property records, the activity manager must conduct a 100% physical inventory of the property.

Chapter 5

DISPOSAL (4TH LIFECYCLE STAGE)

5.1. Overview. The 4th stage in the property life cycle is the final stage. Even at the end of its useful life, you must appropriately account for property. This chapter identifies the alternatives for property disposal and its proper accounting. This chapter addresses the different options a Services organization may use to dispose of APF, NAF and DRMO acquired property. It also includes provisions for the temporary loan of property to another organization. **NOTE:** It's important to keep in mind that Services government property must only be disposed of in accordance with this instruction. No person may give, donate, or otherwise transfer government property to employees, customers, other persons, or organizations except as specifically authorized by law or federal policy. Property disposal actions must not create the appearance of a conflict of interest.

5.1.1. Why is disposal of property encouraged? Disposal of excess or unserviceable property permits more efficient use of limited storage space for higher priority efforts. Prompt disposal also decreases potential loss (from theft, neglect, or decay), removes fire hazards, and improves facility housekeeping and sanitation. In addition, the sale of excess NAF property may improve the financial position of the owning NAFI.

5.1.2. When should we dispose of property? Property should be disposed of when an organization no longer needs it either because it is excess to their needs or when the property has out-lived its useful life and has become unserviceable. Disposal actions may be necessary when management of an organization has been outsourced to a contractor or a base is closing.

5.1.3. What is the best disposal method to use? The best disposal method is the one providing the highest economic return to the owning NAFI.

5.1.4. What is the first step in the disposal process? The Activity Manager or property account custodian should first ensure that no other Services Activities can make use of the item before they take any disposal actions.

5.1.5. What is the difference between serviceable and unserviceable? Serviceable FF&E is defined as property fulfilling its intended purpose or function. Unserviceable FF&E is unfit for continued use, is no longer capable of fulfilling its intended purpose, or is not economical to repair.

5.2. Procedures for Disposal of APF Property. Property purchased with appropriated funds (APF) and which is now excess to the activity's needs or unserviceable must be turned-in to Base Supply for disposal. Refer to AFMAN 23-110, Vol. II, Part 13, Chapter 4 "Turn-In Procedures" for additional guidance. APF FF&E should not be transferred outside the Services organization without the assistance of Base Supply. For accountable APF FF&E transferred between Services activities, ensure the activity is authorized the property in the appropriate Allowance Standard (AS). If approved, ensure this transaction is reflected on the MFAL.

5.2.1. Property Account Custodians/Activity Managers must turn in excess APF property as soon as possible after declaring it excess to the Chief, LSS. This includes all budget code 9 items.

5.3. Procedures for Disposal of DRMO Property. DRMO and Resource, Recovery, and Recycling (RRRP) property items may be disposed of when excess, no longer serviceable or upon base closure through return to DRMO. All DRMO property must be returned to the Chief, LSS. The Chief, LSS, will need to complete DD Form 1348-1A, **Issue Release/Receipt Document**. **NOTE:** Property acquired through the DRMO is not NAF property and may ***not*** be disposed of through the NAF Sales Outlet.

5.4. Procedures for Disposal of NAF Property. Disposal of excess or unserviceable NAF property is a wise business decision. Proper disposal improves efficiency of the operation and may enhance the financial position of the owning NAFI. The decision to dispose of or retain NAF property assets is based upon the serviceability of the property. Such disposal is not based on the financial condition of an activity or NAFI. Once it has been determined that NAF property should be disposed of, it should be done promptly. Do not store unneeded property.

5.4.1. Before taking any disposal action check with other Services activities first. The Activity Manager or property account custodian, with the assistance of the Chief, LSS, should check with other Services activities to determine whether they can use the item.

5.4.2. If no other Services activity can use the item. The RMFC, in conjunction with the owning Activity Manager or property custodian, should then select the best method for disposal. He or she then processes the action through the base's NAF Council. ***NOTE*:** The best disposal method is the one providing the highest economic return to the owning NAFI.

5.4.3. Disposing of Property that is not fully depreciated. For serviceable or unserviceable property with a book value of $1,000 or more, and a useful life of two years or more, refer the selected disposal method through the NAF council for installation commander approval.

5.4.4. What are disposal procedures for Property less than $1,000? For items with a book value of less than $1,000, the RMFC has the authority to determine the disposal method and make it a matter of record in the next NAF council meeting minutes.

5.4.5. What is fair market value and how is it determined? Fair market value is the price the buyer could expect to pay on the open market. The RMFC and Activity Manager, with help from the servicing contracting officer (for near new property) or the DRMO (for used property), will determine the fair market value for purposes of FF&E transfers between NAFIs. The NAFI that receives the transferred property must pay the mutually agreed upon value of the property.

5.4.6. What's the difference between fair market value and book value? The fair market value of a property item is the price that a buyer could expect to pay and a seller could expect to receive. Book value equals acquisition value less accumulated depreciation.

5.4.7. What if the book value is higher than the fair market value? Dispose of the property at book value if possible.

5.5. Disposal of Serviceable NAF Property. There are several ways to dispose of serviceable property that is recorded as a capital asset (acquisition cost of $1000 or above) or property below $1000 accountable on the MFAL. **Table 5.1.** below provides a brief snapshot of disposal options for serviceable NAF property.

Table 5.1. Disposal Options for Serviceable NAF Property (Not in priority order. Use the option which provides the greatest return to the owning NAFI.)

Trade-in	For credit toward the purchase of a new similar item when in the best interest of the owning NAFI (excludes vehicles)
Sale	Through sealed bid, announced auction, or competitive sales negotiations
	Through periodic NAF property sales when there is no formally established NAF property sales outlet
	Through NAF property sales store outlet
	Turn-in to DRMO
Transfer	To another DOD NAFI on the installation or elsewhere on a reimbursable basis at fair market value at the expense of the gaining NAFI.
	To other DOD agencies on a reimbursable basis at fair market at the expense of the gaining agencies with the assistance of the servicing DRMO.

5.5.1. TRADE-IN. Trade-in serviceable property for credit towards the purchase of a new, similar item when this is in the best interests of the owning NAFI. **NOTE*:*** This excludes vehicles.

5.5.2. SALE. There are four methods of selling serviceable property – 1) auction by either sealed, open bid or competitive sales negotiations, 2) periodic NAF property sales, 3) NAF Sales Outlet, and 4) turn-in to DRMO for sale. Be certain to establish procedures to prevent pre-selection of sale merchandise or segregation of merchandise, which would allot individuals an opportunity to buy before all other participants have equal opportunity. For competitive sales negotiations, the servicing Staff Judge Advocate and installation contracting offices provide necessary advice and assistance to protect the NAFI's interests and ensure no one misuses the procedure. ***NOTE*:** Activities must not purchase more NAF property than needed or authorized for the express purpose of reselling it for profit.

5.5.2.1. Auction. Dispose of property by selling it without DRMO involvement through SEALED BID or OPEN BID auction. The Services Commander/Division Chief appoints an auctioneer or authorizes the hiring of a professional auctioneer. Refer to **Attachment 11,** Procedures for Auctions. If needed, the servicing Staff Judge Advocate and/or servicing Contracting Office can provide advice and assistance to protect the NAFI interest.

5.5.2.2. Periodic NAF Property Sales. When there is no permanent NAF sale outlet, advertise the sale date and location. Property sales will be at fair market value.

5.5.2.3. NAF Sales Outlet. Sales are at fair market value through the local Services NAF Sales Outlet. The Outdoor Recreation Checkout facility is the sole authorized sale outlet. If the Outdoor Recreation Checkout is not adequate, forward a request for waiver to allow use of an alternate facility through the MAJCOM/SV to HQ AFSVA/SVPCO. Refer to **Attachment 12,** Procedures for a NAF Sales Outlet**.** ***NOTE*****:** Although a waiver may be granted to allow installations a location change, the responsibility of the sales outlets will remain with Outdoor Recreation. Under no circumstances will management responsibility for a NAF Sales Outlet be transferred to another activity.

5.5.2.4. Turn-in for sale by DRMO. As a last resort, serviceable property may be turned in to the servicing DRMO for disposal. When DRMO sells the property, the owning NAFI receives all proceeds minus any applicable DRMO fees. ***NOTE*****:** DRMO “sales and handling” fees apply to property physically moved to the DRMO for sale. DRMO "sales” fees apply to property retained in the Services activity but marketed “in place” by DRMO. Use this method only if all other more financially beneficial options have been considered and found to be unacceptable.

Figure 5.1. Payment Guidelines for Sale of NAF Property.

Payments, Sales Records, and Ownership Transfers. Use the following payment guidelines when property has been sold through one of the methods identified above.

1. Payment Methods. Purchasers may make payments with cash, check, money orders, or major credit cards (if the installation accepts major credit cards).

a. Payment by Check - Valid ID Holders. Checks may be accepted from valid military or civilian identification cards holders. Do not accept checks that do not contain the information necessary to locate the check writer in case the check is returned for insufficient funds (see AFMAN 34-212 for details).

b. Payment by Check – Public. Checks may be accepted from the public (i.e., those without valid AF identification cards). However, checks $100 or over may be accepted if the purchaser has their bank either mail or fax bank letters of credit/guarantee ***directly*** to the RMFC. The letter will not be valid if received directly from the purchaser. Do not accept bank guarantee cards or their equivalent. If the purchaser already has a bank's letter of credit/guarantee on file with the RMFC, a check may be accepted.

2. Sales Records. Use a cash register tape or AF Form 2555**, NAF Cash Collection Record**, to record all sales. If a cash register is used, record the item number along with description. After each business day, complete an AF Form 1876, **NAF Consolidated Cost Center Report** and give it to the NAF AO. Deposit the funds with the Central Cashier no later than the next business day. See **Attachment 19** for sample form.

3. Ownership Transfer. Proper documentation for boats, vehicles, trailers, etc., should be provided to the purchaser at the time of payment (See **Chapter 6** for vehicle transfer requirements).

5.5.3. TRANSFER. The transfer of NAF property is a form of disposal where the property remains an asset of the government but not of the organization or activity that originated the transfer (referred to here as the ***"losing"*** organization or activity). When transferred, it becomes the asset of the receiving or "***gaining"*** organization or activity. ***NOTE*:** It is prohibited to transfer NAF property to, from, or between NAFIs (or activities) to improve the apparent financial condition of either organization (although this is not intended to prohibit "common cause" transfers). There are several types of transfers for NAF property - 1) transfer from one NAF activity to another NAF activity, 2) transfer from a NAF-to-APF activity, 3) transfer from NAF-to-a Contractor, and 4) transfer to a NAFI or organization at another base.

5.5.3.1. NAF Transfer Within and To Other DoD NAFIs. Transfers within a NAFI take place at book value. Transfers to another DoD NAFI on the installation or elsewhere (off-base) take place on a reimbursable basis at fair market value and at the expense of the gaining NAFI unless HQ USAF/ILV grants exceptions. Refer to **Table 5.2.**. below and AFI 34-201, *Use of Nonappropri-*

ated Funds (NAFs) for additional guidance. All motor vehicles will be disposed of by sealed bid or announced auction, except for transfer to another NAFI on a reimbursable basis. This is done when economically advantageous to both the losing and gaining NAFI (see **Chapter 6** for additional information on disposing of vehicles).

Table 5.2. NAF to NAF Transfers – Within and To Other DOD NAFIs.

Type	Who Approves	Terms	Documentation
Within the same NAFI Activities, e.g., clubs to bowling centers	Services CC	Book value	**Losing Activity**: Activity Manager prepares an original and three (3) copies of AF Form 2534, **NAF Property Disposal/ Transfer Receipt**. The original goes to gaining NAF AO, copy two goes to losing Chief, LSS, copy three goes to losing NAFI, and copy four goes to gaining NAFI. **Gaining Activity:** The NAF AO receives the original AF Form 2534 and posts the transaction according to AFMAN 34-214. The NAF AO disposes of the form according to AFI 37-138, *Records Disposition--Procedures and Responsibilities* and AFMAN 37-139, *Records Disposition Schedule.*
Between NAFIs, e.g., "51 to 70 on the same base"	Installation CC through NAF Council	Fair Market Value	**Losing Activity:** Activity Manager prepares an original and three (3) copies of AF Form 2534, **NAF Property Disposal/ Transfer Receipt.** The original goes to gaining NAF AO, copy two goes to losing Chief, LSS, copy three goes to losing NAFI, and copy four goes to gaining NAFI. **Gaining Activity:** The NAF AO receives the original AF Form 2534 and posts the transaction according to AFMAN 34-214. The NAF AO disposes of the form according to AFI 37-138 and AFMAN 37-139.
Between AF Bases	MAJCOM/CC (May be delegated to MAJCOM/CV)	Fair market value	**Losing Base.** The Activity Manager prepares an original and (3) copies of AF for 2534, **NAF Property Disposal/ Transfer Receipt** to physically move FF&E items. Forward the completed form to the RMFC who posts the transaction to the accounting records. A copy of the Fixed Asset Change register is provided to the Chief LSS. The Chief, LSS, assists the losing property account custodian in preparing and distributing the DD Form 1149, **Requisition and Invoice/Shipping Document**. The LSS may also assist in the physical shipment of the items. **Gaining Base**. The NAF AO receives the original AF Form 2534 and posts the transaction. See sample at **Attachment 18**. The NAF AO will then dispose of the form according to AFI 37-138 and AFMAN 37-139.

Type	Who Approves	Terms	Documentation
Other DOD Agencies	Installation CC, through NAF Council	Fair market value	**Losing Base.** The Activity Manager prepares an original and (3) copies of AF for 2534, **NAF Property Disposal/ Transfer Receipt** to physically move FF&E items. Forward the completed form to the RMFC who posts the transaction to the accounting records. A copy of the Master Property Record Change list is provided to the Chief LSS. The Chief, LSS, assists the losing property account custodian in preparing and distributing the DD Form 1149, **Requisition and Invoice/Shipping Document.** The LSS may also assist in the physical shipment of the items. **Gaining Base:** Transfer To other DOD agencies with the assistance of the Servicing DRMO. Transfer it with the assistance of the servicing DRMO. When the DRMO identifies a potential acquirer, the DRMO notifies the owning NAFI. The RMFC starts the negotiations. The owning NAFI and the acquirer must agree on the property's reimbursement value. The owning NAFI receives the proceeds from the transfer less the DRMO sales fee.

5.5.3.2. NAF-to-APF Property Transfer**.** Property purchased with NAF funds may only be transferred to Services APF activities and at no cost. These transfers must be approved by the Services Commander/Division Chief, and the following conditions must be met: 1) the property is identified as an authorized item (or permissible substitute) in the appropriate Allowance Standard (AS), 2) it is in serviceable condition, and 3) it is of the same basis of issue (i.e., unit of measurement) as the authorized item. The transferred property becomes an APF asset and future maintenance becomes an APF responsibility. ***NOTE*:** The use of NAFs for maintenance of that property is discontinued. See **Table 5.3.**. below for specific accounting and documentation requirements for NAF to APF transfers.

Table 5.3. NAF to APF Property Transfer.

Who Approves	Documentation
Services/CC or Division Chief	**Losing Activity:** a. The Chief, LSS, assists the activity property custodian in preparing a DD Form 1348-1A, for the NAF property indicating that title is being transferred from the losing NAFI FF&E account (number) to the gaining activity APF account (number). In lieu of using this form, an approval letter from the NAFs Council may be used to record property title transfers. b. The RMFC reviews the DD Form 1348-1A (or NAFs Council's letter of approval) in accordance with AFI 34-201. c. The Property Account Custodian notes the date the transfer was approved in the base NAFs Council minutes. d. Once the decision is made to transfer the item, the NAF AO removes the property from the NAF section of the MFAL and moves it to the APF section of the MFAL. e. The RMFC ensures property is properly transferred f. The NAF AO retains a copy of the transfer document(s) in the life-of-the-fund file. g. The Chief, LSS, retains a copy of the transfer document(s) in the logistics office file h. The Property Account Custodian removes the NAF property label and replaces it with the APF asset designator label. **Gaining Activity:** a. The NAF AO moves the item from the losing activity's MFAL and assigns an APF asset designator, adding it to the APF section of the gaining activity's MFAL with a zero book value. b. The Property Account Custodian receives the property (refer to **Chapter 3**, Receive) and affixes a new APF property label (with the new asset identifier).

5.5.3.3. NAF-to-Commercial Contractor Transfer. Custody of NAF property may be transferred to a commercial contractor if the contractor has been competitively selected to operate a Services activity and the terms of the transfer are contained in the contract. NAF property will not be purchased for the purpose of making it available for contractors. All government property should be returned at the end of the contract unless some other acceptable compensation is contained in the contract. Refer to **Table 5.4.** below and AFI *34*-201, **paragraph 5.6.4** and paragraph **6.3.,** for more information.

5.5.3.3.1. NAF-owned FF&E may be transferred to the contractor with the contractor maintaining and operating the equipment during the life of the contract. The equipment remains on the NAF property list (MFAL) and is returned to the contracting NAFI at the end of the contract period. The contractor is responsible for operating the activity using the NAFI owned equipment. No other use by contractor is permitted.

5.5.3.3.2. The contracting NAFI may sell the equipment to the contractor for fair market value if so specified in the contract.

5.6. Disposal of Unserviceable NAF Property . Unserviceable property may be disposed using any of the methods described above except for the reimbursable transfer to another NAFI. The RMFC may also make the property available for use in instructional programs that are part of AF Services Skills Development activities or dispose of the property through a NAF or Installation qualified recycling program. Refer to AFI 32-7080, *Pollution Prevention Program* for guidance, a program managed by the civil engineers.

Table 5.4. Disposal of Unserviceable NAF Property Procedures.

Who Approves	Documentation
For unserviceable items not fully depreciated, with a book value greater than $1,000, the selected disposal method should be referred through the NAFs Council for the installation commander approval.	The NAF AO records and retains the disposal authorization in the life-of-the-fund (LOF) file for the NAFI involved.
For items with a current book value less than $1,000, the Services commander/division chief may authorize the RMFC to determine disposal method and make it a matter of record in the NAFs Council meeting minutes.	The NAF AO records and retains the disposal authorization in the life-of-the-fund (LOF) file for the NAFI involved.

5.7. Disposal of NAF Property Upon Base Closure . If your base is closing, do not sell NAF property for token value or donate it to the civilian community, except where specifically approved by HQ USAF/ILV. The NAFI custodian notifies the MAJCOM successor NAFI custodian if local officials fail to respond to property sale/transfer negotiations in a timely manner to meet announced closure schedules. The custodian should also notify HQ AFSVA/SVF

Table 5.5. Base Closure Procedures.

Type	Who Approves	Terms	Documentation
Transfer from a NAFI on a closing base to a NAFI of any type on another installation	Owning installation commander	Book value	Use the NAFI Dissolution Checklist, refer to AFI 34-201, *Use of Nonappropriated Funds*) along with the Base Closure Guide to complete all property disposal actions in a timely manner.
NAF property transferred to an agency other than a NAFI	Owning installation commander		The RMFC records all NAF FF&E transfers on AF Form 2534, **NAF Property Disposal/Transfer Receipt.**
Sold to Community	Owning installation commander	Fair Market	Use the NAFI Dissolution Checklist, refer to AFI 34-201, *Use of Nonappropriated Funds*) along with the Base Closure Guide to complete all property disposal actions in a timely manner. The RMFC records all NAF FF&E transfers on AF Form 2534, **NAF Property Disposal/Transfer Receipt.**

NOTE: Public Law 102-190, section 344, and Public Law 102-484, section 2821 govern the way net proceeds from the sale of a building or structure acquired, constructed, or improved with NAFs and sold in a BRAC are processed.

5.8. Property Requiring Special Processing for Disposal.

5.8.1. NAF Owned Computers. NAF assets are disposed of by the method most financially advantageous to the owning NAFI. Before that method can be selected for computers, the base communications squadron must be consulted to determine the steps required to "purge" information from the computers. Once these requirements have been satisfied, the appropriate disposition method for NAF assets should be selected and used. the procedures below must be followed. If you need help complying with these policies, follow any additional instructions provided in AFI 33-112, along with applicable MAJCOM supplements, and local Communications and Information (SC) guidance.

5.8.1.1. Transfer Within DoD. NAF-owned computers contain "For Official Use Only" information. If the computer will be transferred for use by any part of the DoD, clear and sanitize the functioning hard drive using overwriting software that meets DoD approved overwriting software specifications. Individuals performing the overwriting must be properly trained and must certify that the overwriting process has been completed. To certify the sanitation of hard drives, affix a signed label to the computer indicating the date and method of overwriting. Use a locally pro-

duced written certification form with the signature of the individual who disposed of the items and a witness' signature.

5.8.1.2. Sale Outside DoD. If the computer is to be sold outside DoD or is not saleable, select one of the following options.

5.8.1.2.1. Clear the hard drive and sanitize it (using the procedures described above). To certify the sanitation of hard drives, affix a signed label to the computer indicating the date and method of overwriting. Use a locally produced written certification form with the signature of the individual who disposed of the items and a witness' signature.

5.8.1.2.2. Sell the computer in the next NAF property auction; sealed bid sale; or, if you have a NAF property resale store, sell it there for fair market value. If the computer is unserviceable convert it to "scrap" and dispose of it. Do not dispose of any NAF computers or residual components through DRMO. Document this action with a locally produced written certification; use the sales slip or the certification documentation as the NAF Financial Management Office source document for removing the computer from the NAF property records.

5.8.2. Slot machines. Before disposing of any slot machines, contact HQ AFSVA/SVCA. They must approve all disposal actions. Refer to AFMAN 34-129, *Air Force Slot Machine Controls and Procedures.*

5.8.3. Aero Club Aircraft. HQ AFSVA/SVPAR must approve all proposed disposal actions for Aero Club aircraft. HQ AFSVA/SVPAR will provide the fair market value for all transfers unless it grants an exception.

5.9. Loan of Property . Property may be loaned by a Services activity to another activity or NAF instrumentality for up to 30 days. If the property is to be loaned for a longer period, its ownership/accountability should be transferred to the other entity.

5.9.1. Loans of Less than 30 Days. The Property Account Custodian should use AF Form 1297**, Temporary Issue Receipt**, to account for the temporary loan of his/her activity's property.

5.9.2. Loans of Greater than 30 Days or of Indefinite Duration. The Property Account Custodian should transfer the property, through the RMFC, to the new activity or instrumentality using AF Form 2534, **NAF Property Disposal/ Transfer Receipt**. Upon receipt of the form, the NAF AO should change the ownership and depreciation of the property to the activity now using the property. See **Attachment 18** for a sample of a completed AF Form 2534.

5.10. Lost, Abandoned, or Unclaimed Private Property. Bases must comply with the requirements of DoD 4160.21-M, Defense Material Disposition Manual, Chapter 4, paragraph 40, regarding identification and notification of owners and the time frames required for holding such property before disposition. (For disposition of lost, abandoned, or unclaimed privately owned vehicles, see paragraph **6.25.**)

Chapter 6

VEHICLE MANAGEMENT

6.1. Introduction . This chapter covers the procedures for controlling, using, and disposing of NAF, DRMO, confiscated, and APF vehicle management. Vehicles are a type of "property" you must manage within the purview of this instruction. This chapter also illustrates the use of the lifecycle process as it applies to vehicles.

6.2. Who is responsible for managing Services Vehicles? There are certain roles required for vehicle management. These are the Vehicle Authorization Utilization Official (VAUO), Vehicle Control Officer (VCO), and the Vehicle Operations Officer (VOO).

6.2.1. Vehicle Authorization Utilization Official (VAUO): The Services Commander/Division Chief is the VAUO for NAF, confiscated and DRMO-acquired vehicles and privately owned vehicles when used for official Services business. See **Attachment 7** for specific VAUO responsibilities.

6.2.2. Vehicle Control Officer (VCO). Units with permanently assigned motor vehicles require certain day-to-day program oversight. The Chief, LSS serves as the VCO with the responsibility to ensure the most effective overall use of vehicles assigned to the unit. In this role, they are the focal point for all NAF, confiscated, and DRMO-acquired vehicle matters and are the contact between Services and Transportation organizations for all permanently assigned APF vehicles. The Services Commander/Division Chief appoints the VCO by a letter to the Chief of base Transportation. ***NOTE*:** If there is no Chief, LSS assigned to the organization (or another logistics person), designate an individual from the RMFC flight to be the VCO. Otherwise, the Chief LSS should always serve as the Services VCO. See **Attachment 8** for specific VCO responsibilities.

6.2.3. Vehicle Operations Officer. The VOO is the VCO's point of contact in base Transportation concerning the status use, and disposition of all APF vehicles in the Services inventory.

6.3. Plan, Budget and Acquire . A cost effective vehicle replacement program will provide higher quality vehicle support, and ensure that funds are used wisely. A vehicle replacement program that includes yearly review of accumulated maintenance costs and current resale values will help determine the most cost effective time to dispose/replace both NAF and DRMO vehicles.

6.4. Planning for NAF and DRMO Vehicle Use and Replacement. The Activity manager and VCO plans and budgets annually for replacement of NAF and DRMO supported vehicles. Performing the Annual Vehicle Utilization Review is the yearly baseline for managing the life cycle of Services vehicles. To help perform this task, go to the Services website at **https://www-r.afsv.af.mil/**. Select Logistics and

the Vehicle Management for the tools and necessary forms. As part of the local NAF annual budget process, the vehicle information will be provided to the Services leadership to validate the continued use, and planned new or replacement vehicles as of 30 June, each year. The reporting period for Services vehicles is July through June. Use AF Form 4256, **Annual Vehicle Utilization Report** (RCS: HAF-SV (A) 0121). This report is designated emergency status code C-3. Continue reporting during emergency conditions, may be delayed to allow the transmission of higher precedence reports. This review examines vehicle utilization rates, accumulated maintenance costs of NAF and DRMO vehicles, current resale values of NAF vehicles, current and projected vehicle requirements and the most cost-effective method of vehicle disposal and replacement. Once the Commander/Division Chief has approved the information, and the annual budget has been approved, send a copy of the annual vehicle utilization report to your MAJCOM Services Office. MAJCOM's will consolidate and review the reports and forward them to HQ AFSVA/SVPCO in September. AFSVA will validate and forward MAJCOM vehicle totals to HQ USAF/ILV for review and comment.

6.4.1. Annual Services Vehicle Utilization Preparation. Refer to the Services website for the following tools and forms that you must use to prepare your Annual Vehicle Utilization Review.

6.4.1.1. AF Form 4252 - ***Vehicle Requirements***. This information (for all NAF and DRMO vehicles) is required for authorization and part of the local NAF budget process.

6.4.1.2. AF Form 4253 ***Economic Analysis for New/Replacement NAF/DRMO Vehicles Spreadsheet***. This is a good tool to help you determine the cost effectiveness of purchasing initial or replacement vehicles.

6.4.1.3. AF Form 4254**, *5-year Vehicle Replacement Plan***. Assembling this information provides a clear picture in one place where vehicles are assigned by activity, the type of vehicle on-hand, the planned year of replacement, and the replacement cost.

6.5. Budgeting for NAF Vehicle Requirements . Based upon the Services Commander/Division Chief's review of Services Vehicle Utilization, prepare an AF Form 4255, ***Financial Summary of NAF Vehicle Requirements*** for the upcoming year's budget. This is done in conjunction with each activity manager and the Resource Management Flight Budget Analyst.

6.5.1. The *Activity manager* identifies any new requirements and attaches it to the related Economic Analysis. Be sure the appropriate flight chief approves the requirement before it is forwarded to the VCO for combining with other requirements in the budget.

6.5.2. The *budget analyst* works with the VCO to prepare a consolidated vehicle budget, by NAFI, for those vehicles to be purchased with NAF during the coming year. Ensure quarterly updates are done according to **paragraph 2.3.2.2.** The budget analyst uses a local code in the cost center column to identify the Services activity requesting the vehicle purchase. For example, this can be added at the end of the cost center code (example: W1-V to purchase a vehicle for the Club Administration).

6.5.3. The *VCO* assembles all NAF vehicle requirements into a package, separately tabbed for each vehicle request, and forwards it to the RMFC for inclusion in the NAF budget. The first tab includes the Financial Summary of all NAF Vehicle Requirements in that year's budget request. Subsequent tabs contain each vehicle requirement as approved by the Flight Chief, along with the VCO's recommendation. When all budget actions are approved/disapproved, through the NAF Council, the RMFC provides a copy of the response to the Logistics office. If the request was approved, it becomes the vehicle authorizing source document for permanent retention in the VCO's vehicle jacket folder file. Disapproved forms will also be filed in the Logistics office. ***NOTE:*** If the vehicle request has been disapproved, the VCO notifies the requesting activity of the disapproval and maintains the returned correspondence in the current year's office file. It is retained in the inactive file for 2 additional years. For out of cycle/emergency vehicle purchases, the activity manager must complete a Vehicle Requirements Form and attach the related Economic Analysis to the purchase request.

NOTE: NAF are also used to maintain both NAF vehicles and those obtained from DRMO. Ensure sufficient NAF are budgeted to pay for vehicle maintenance and services.

6.6. Acquiring NAF, Confiscated and DRMO Vehicles . The VCO uses the following processes:

6.6.1. For NAF Vehicle Purchases**.** The activity manager completes the NAF purchase request, or other purchase documentation as needed by contracting and sends it to the VCO. The VCO coordinates and forwards the purchase request to the RMFC to ensure funds are available to purchase the vehicle. The NAF purchase request is forwarded to the NAF purchasing clerk. The Air Force NAF Purchasing Office (AFNAFPO) Commanders Smart Buy Program should be used whenever possible. Bases are not authorized to use NAF to lease vehicles on a permanent dispatch. This is due to the 2,000-mile vehicle policy.

6.6.2. To Acquire Confiscated Vehicles. The VCO coordinates with the owning agency (e.g. Drug Enforcement Agency (DEA), Immigration and Naturalization Service (INS), etc.) to determine the availability of confiscated vehicles.

6.6.3. To Acquire DRMO Vehicles. The VCO withdraws vehicles from the servicing DRMO by using the Services accountable officer's "FF" Department of Defense Activity Address Code (DoDAAC). Prepares a DD Form 1348-1, **Issue Release/Receipt Document,** containing the following information:

6.6.3.1. Base Services "FF" DoDAAC number. ("FF" designates the Services organization in the DOD supply system. "DoDAAC" is the Department of Defense Activity Address Code

6.6.3.2. Signature of the "FF" (Services) Accountable Officer. (Servicing DRMO must have a memorandum from SV Commander/Division Chief designating individual as accountable officer for the "FF" DoDAAC account.)

6.6.3.3. Use the statements found in **Attachment 21** and **Attachment 22** when withdrawing or turning-in of vehicles from DRMO.

6.7. APF Vehicle Support.

6.7.1. When are we authorized to use APF vehicles? Services Core APF vehicle requirements are authorized for permanent dispatch to Services activities according to Allowance Standard (AS) 019 as listed in **Attachment 17.** Category A (mission sustaining) and Category B (community support) activities are authorized APF vehicle support. Category C (revenue generating) activities are not authorized APF vehicle support for internal program operations, but must use nonappropriated fund owned vehicles. APF vehicles are authorized for Category C activities at those locations congressionally approved as remote or isolated. If APF support is authorized, but not specified in AS 019, use base vehicle operations repetitive use (dispatch) vehicles.

NOTE: The Services Commander/Division Chief must ensure NAFs are not used to purchase vehicles for Category A activities or for any requirements for which APF vehicles are authorized.

6.7.2. APF Vehicles for Honor Guard Details. Honor Guard vehicle requirements may be found in AS 019, Mission Application, "ZF". In lieu of AS019ZF, bases may elect to establish their requirements under the MAJCOM allowance standards, 020 through 032. These allowance standards identify vehicle allowances unique to specific major commands or equivalent. These allowance standards are source documents only and do not constitute authorization or approval authority for vehicles. To obtain specific vehicle authorizations, bases must submit requirements through Transportation channels to MAJCOMs IAW AFI 24-301, *Vehicle Operations.* When establishing these requirements, Services Commander/Division Chief are encouraged to seek the specific support of your wing commander. When basis of issue does not meet honor guard requirements (demand for funeral honors is at a level that exceeds vehicles assigned) and temporary dispatch vehicle will not suffice, Services Commander/Division Chief may require an increase in their authorization using the above method.

6.8. RECEIPT. When a vehicle is received, the VCO:

6.8.1. Records all NAF, confiscated or DRMO vehicles in Fleetman, the automated Vehicle Control Program (VCP**).** ***NOTE*****:** NAF Vehicles will be recorded in Fleetman even if they have zero book value.

6.8.2. Will not purchase public liability insurance for NAF, confiscated, or DRMO-acquired vehicles unless required by foreign law or approved by the Headquarters, Air Force Services Agency, Insurance and Compensation.

6.8.3. Complies with local installation registration and inspection procedures.

6.8.4. Prepares and maintains a vehicle jacket folder for all NAF, confiscated and DRMO-acquired vehicles. See **Figure 6.3.** for specific information contained in the jacket file.

6.8.5. Ensures the vehicle is properly licensed and plates are displayed. See **paragraph 6.9.3.** for specific guidance.

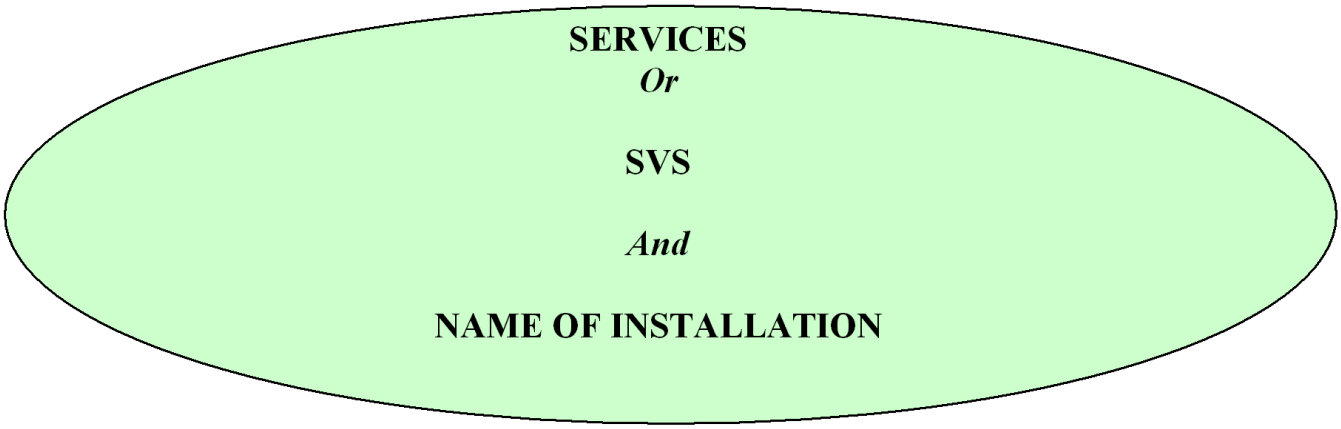
6.8.6. Ensures the proper documentation is placed in the vehicle. See **paragraph 6.10.2.** for specific documents.

6.8.7. May elect to place vehicle identification on the door. (Optional). If elected, follow guidance in **paragraph 6.9.1.**

6.9. Identification.

6.9.1. Vehicle Door Identification. Identifying NAF, Confiscated, and DRMO-acquired vehicles is optional; however, apply it to the front doors on all vehicles, centering each line. For vans and panel trucks, you may apply the lettering on the side panels. See **Figure 6.1.** for guidance.

Figure 6.1. Sample Door Identification.



6.9.2. All vehicles, both NAF and DRMO, must have the same door marking. Individual activities are not authorized to use permanent marking of any nature to identify the specific activity. However, non-permanent markings (e.g., magnetic signs), which identify or provide information on the Services activity using the vehicle may be added. Commercial advertising and commercial sponsor recognition of NAF, confiscated, and DRMO-acquired vehicles is prohibited. The purpose of using Services or SVS is to provide the option of transferring or joint use of vehicles between activities in order to obtain the 2,000-mile criteria.

6.9.3. Vehicle Licensing and License Plate Identification. This AFI covers the licensing of all NAF, confiscated, or DRMO-acquired vehicles in the US and overseas, unless superseded by treaties or agreements between the US and foreign governments.

6.9.3.1. State license plates may be obtained when these plates are issued at no cost to SV. In regions or countries that don't require area licenses, use a durable 6- by 12-inch license plate, with a three-letter, three-number combination. See **Figure 6.2.**.

Figure 6.2. NAF, Confiscated and DRMO Acquired Vehicle Identification and License Plate Identification

Service Designation US AIR FORCE

(1/2-inch lettering across the top)

Plate Number example, SVS 411

(1 3/4-inch lettering)

OFFICIAL USE ONLY

(1/4-inch lettering across the bottom)

6.9.3.2. Plates must be white with blue numbers and letters unless otherwise directed. Plates may be locally manufactured or procured.

6.9.3.3. Display plates in accordance with local requirements.

6.9.3.4. For overseas commands, MAJCOM/SVs may authorize marking exemptions for vehicles located within their areas of responsibility when conspicuous identification could endanger the security of individuals or U.S. Government interests.

6.10. Accountability. Vehicles are high value property and as such, firm accountability is required at all times.

6.10.1. File Maintenance – Jacket Folders. The VCO maintains jacket file folders for all assigned NAF, confiscated and DRMO-acquired vehicles. The jacket folder includes the following information listed in **Figure 6.3.**

6.10.2. Documentation Maintained in the Vehicle**.** The following information must be kept in the vehicle at all times:

6.10.2.1. DD Form 518*,* **Accident-Identification**

6.10.2.2. AF Form 1800, **Operator's Inspection Guide and Trouble Report**

(General Purpose Vehicles). Changed monthly and retained for one year.

6.10.2.3. Copy of SF 91, **Operator's Report of Motor Vehicle Accident**

Figure 6.3. Jacket Folder Contents.

Commander/Division Chief vehicle authorization approval (AF Form 4252). Keep as long as the authorization is valid.

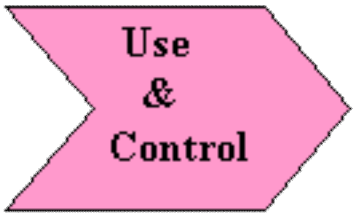
DRMO/confiscated requisition form.
Documented vehicle utilization information.
Vehicle maintenance records.
Vehicle repair costs and mileage of vehicle at the time of repair.
Pertinent and specific instructions for operation of that particular vehicle

6.11. Using the Fleetman Automated Vehicle Control Program (VCP). The VCO enters all NAF, DRMO, confiscated, and specialty vehicle entries in *Fleetman.*

6.11.1. Record all vehicles' monthly odometer readings, and completed maintenance.

6.11.2. Use *Fleetman* to document and schedule maintenance and inspections.

NOTE: For step-by-step instructions on common tasks, frequently asked questions, general support topics, and other helpful resources use *Fleetman's* website at **http://www.fleetman.com**. For additional information, refer to the instructions on the Logistics section of the AFSVA website. Contact HQ AFSVA/SVPCO if you have questions or problems.



6.12. Use and Control of Vehicles - Overview. The VCO is responsible for vehicle use, safety, security, control, inspection, and scheduling preventive maintenance. This can be achieved by establishing and implementing a proper training program for activity managers and operators, by developing detailed operating instructions and by ensuring that vehicles are inspected on a timely basis by maintaining a viable VCP.

6.13. Use of Privately Owned Vehicles (POVs). Activities using privately owned vehicles (POVs) must have prior Services Commander/Division Chief approval to qualify for reimbursement.

The VCO maintains records on all Commander/Division Chief approvals of Services employees who are authorized mileage reimbursement for the use of their privately owned vehicles to support the mission.

6.14. Use of Specialty Vehicles. Specialty vehicles are defined as tractors, forklifts, tow trucks, flat bed trucks, reefers, lift trucks, box trucks, etc. These vehicles must be used for a "special purpose", e.g., refrigerated to move food or some other unique purpose where that certain vehicle type is required. The major

function of specialty vehicles cannot be to transport personnel. Golf carts used by golf course patrons are not considered specialty vehicles; however, golf carts used by activities in performance of duties are considered specialty and should be listed on the specialty report.

6.14.1. Classification as a Specialty Vehicle. The base Services Squadron Commander/Division Chief decides when a vehicle is classified as a specialty vehicle. In making this decision, they must have an alternate (local) measure of utilization for these vehicles, to ensure their continued use warrants the cost needed to maintain them. MAJCOMs are responsible for providing oversight of specialty vehicles within their command.

6.15. Use of NAF, Confiscated, and DMRO Acquired Vehicles

6.15.1. Vehicle Use Standards – Services activities should fully use all assigned vehicles. Maintaining underused vehicles adds unnecessary maintenance and repair costs. Services Commanders/Division Chiefs are responsible for ensuring vehicles are driven at least 2,000 miles per year. If this mileage standard cannot be met, joint use may be an option to increase mileage. You cannot retain a general-purpose vehicle unless it is driven at least 2000 miles annually.

6.15.2. Proper Use of NAFI Vehicles**.** Use NAFI vehicles for official Services and NAFI purposes only. You should not use them for private business, unofficial purposes, or personal convenience.

6.15.3. Use by Protocol or Installation Requirement. Do not use NAF vehicles for base protocol or any non-Services transportation requirements unless the installation Commander authorizes each use in writing. Each authorization states that the vehicle is being temporarily assigned to the protocol function or installation activity requiring the use of the vehicle and that the duration of the assignment will not be a detriment to the Services mission and its usage will be covered by APF benefits. In addition, each authorization should state why Base Transportation could not support the protocol or installation requirement. NOTE: When used for protocol or an installation requirement, the vehicle is serving an APF function and the NAF self-insurance liability program does not apply. Drivers must be in an official duty status.

6.15.4. For NAF vehicles being used for APF protocol or installation functions:

6.15.4.1. Always use a properly licensed APF driver.

6.15.4.2. Make sure the proposed use does not conflict with the vehicle's primary NAF mission.

6.15.4.3. Use vehicle for approved APF purposes only. See **Figure 6.4.**

6.15.4.4. Do not require APF reimbursement if NAF vehicles are used only on occasional basis. If they are required on a repetitive basis, an MOA under AFMAN 64-302, *Nonappropriated Fund (NAF) Contracting Procedures,* paragraph 11.13 maybe executed.

6.15.5. Activities authorized to use NAF vehicles. See **Attachment 13.**

6.16. Use of APF Vehicles.

6.16.1. VOO APF Vehicle Responsibilities. The VOO is responsible for the status, use, and disposition of APF vehicles.

6.16.2. VCO APF Vehicle Responsibilities. The Services VCO must work closely with the VOO for proper management of APF vehicles. The VCO must:

6.16.2.1. Serve as the focal point for all vehicle matters.

6.16.2.2. Control unit vehicles and obtain transportation services to meet mission requirements.

6.16.2.3. Defend unit vehicle requirements, justify requests for additional vehicle requirements, and comply with vehicle rotation policies.

6.16.2.4. Ensure proper operator care, inspections, and maintenance are performed.

6.16.2.5. If a vehicle malfunctions, report problems to vehicle maintenance, and ensure vehicles are made available for repair and servicing.

6.16.2.6. Prevent misuse, abuse, and damage to unit vehicles, investigate vehicle incident, accident, misuse, and abuse cases; recommend corrective action to the Commander/Division Chief.

6.16.2.7. Identify unit instructors for approval by the VOO to train and supervise unit vehicle operators.

6.16.2.8. Train unit personnel on use and control of the DoD Fleet Credit Card.

6.16.2.9. Promptly turn in vehicles identified on the priority recall list to support a higher priority mission.

6.16.2.10. Develop and maintain unit vehicle lesson plans.

6.16.3. Use of APF Vehicles for Activity Sponsored Trips. APF core vehicles may be used for activity-sponsored trips. Vehicles will be provided by base Transportation on either a reimbursable or non-reimbursable basis, depending upon the purpose of the trip. Vehicles may be provided if they are available and do not cause detriment to the base Transportation mission. The Services Commander/Division Chief, Chief of Transportation, and installation commander must approve all requests for this support. See **Figure 6.4.** below.

Figure 6.4. Services Activities Transportation Support (Reimbursable Vs Non-reimbursable.

1. Reimbursable Transportation. You must reimburse with NAFs for transportation when it is for revenue generating activities, special activities such as scouting programs (when not part of base youth activities), and private organizations (as outlined in AFI 34-223, *Private Organizations Program)*.

2. Non-reimbursable Transportation. You may use this transportation for:

SV functional staffs engaged in routine support of official SV command and control supervisory or function. Command or base-sponsored varsity teams composed of personnel who officially represent the installation in scheduled events.

a. Military personnel or family member spectators attending local events in which a command or base-sponsored team is participating.

b. Entertainers, guests, and their supplies and equipment essential to morale and welfare programs.

c. Civilian groups transported to military installations in the interest of community relations when officially invited by the installation commander or other competent authority.

d. Transportation support of community relations programs is provided according to AFPD 35-2, *Public Communication Programs*

e. Base-sponsored tours and trips when operated on a nonprofit basis.

f. Special activities such as scouting programs when part of the base youth activities.

g. Child Development Program-sponsored activities. Does not include transportation from on or off-base housing areas to the Child Development Center

6.17. Safeguarding and Controlling Vehicles – Who's Responsible? As already stated, the VCO has overall responsibility for vehicle use, safety, security, control, inspection and scheduling preventive maintenance but, he or she needs the help of other members of the Services organization to make the program work correctly. The activity managers and vehicle operators play a key role in ensuring vehicles are properly controlled and safeguarded.

6.18. How the VCO Safeguards and Controls Vehicles. A good training program and an effective maintenance and repair program are two of the best ways to safeguard and control vehicles. As VCO, you must oversee these matters to ensure they are accomplished:

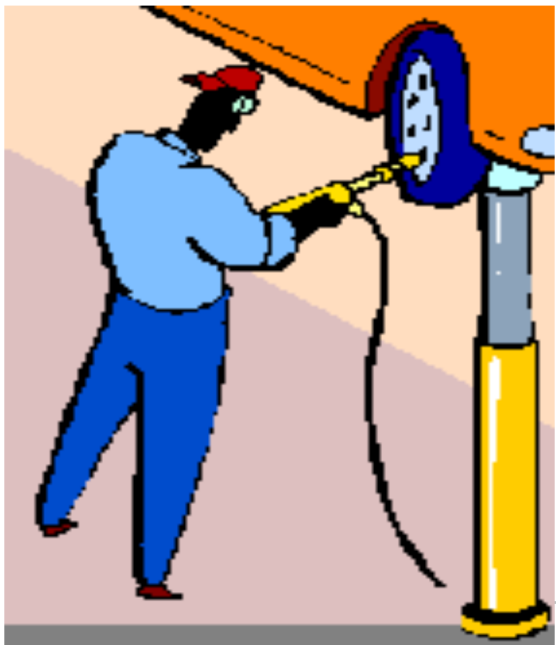
6.18.1. Proper operator care, inspections, and maintenance.

6.18.2. Vehicle accidents, incidents, misuse, or abuse cases are addressed and if appropriate; you should recommend corrective action to the Services Commander/Division Chief.

6.18.3. A training program is in place to instruct Services personnel on proper use, operation, and safety aspects of vehicles assigned. You are also jointly responsible with Activity Managers for establishing vehicle-operating instructions for use, safety, security, control, inspection, and maintenance.

6.18.4. Regulate vehicle use, safety, security, control, inspection, and schedule preventive maintenance in coordination with the Activity Managers. ***NOTE*:** The minimum standards for NAF vehicles are the same as those for APF vehicles. Maintain all NAF, confiscated, and DRMO vehicle records.

6.19. How the Activity Managers Help Safeguard and Control Vehicles. The Activity Manager should assist the VCO to ensure the following is accomplished:



6.19.1. Activity personnel assigned as vehicle operators are properly trained and qualified to operate assigned vehicles.

6.19.2. Inform the VCO of the date of previous inspection and the date of the next scheduled inspection.

6.19.3. Notify the VCO, squadron safety manager, and SV Commander/Division Chief of vehicle mishaps or incidents.

6.19.4. Report vehicle malfunctions to vehicle maintenance, and make vehicles available for repair and servicing.

6.19.5. Prevent misuse, abuse, and damage.

6.19.6. Properly budget for vehicle replacement, maintenance, and services.

6.20. What are the Vehicle Operator's Responsibilities?

6.20.1. The safety of all vehicle occupants.

6.20.2. Reporting all mishaps and incidents to Activity Manager and the VCO.

6.20.3. Performing vehicle safety checks using AF Form 1800, **Operator's Inspection Guide and Trouble Report** prior to each use of the vehicle. Completing necessary forms and forwarding them to the VCO within 5 duty days after end of month.

6.20.4. Advising the VCO of any discrepancy found during vehicle safety check to ensure vehicle is turned in for repairs.

6.20.5. Adhering to all vehicular state and city laws where the vehicle is operated.

6.20.6. Will be licensed using guidance in **paragraph 6.21.** and in AFI 24-301, *Vehicle Operations.*

6.21. Driver Licensing:

6.21.1. AFI 24-301, *Vehicle Operations*, governs the issuing of licenses, maintenance records, and training. Organizations using NAF vehicles must use this directive as a training guide.

6.21.2. To operate NAF, confiscated, and DRMO-acquired general-purpose vehicles of 14,000 pounds gross vehicle weight (GVW) or less, military and civilian personnel must possess a valid motor vehicle license issued in any of the 50 states, the District of Columbia, Puerto Rico, or a similar licensing jurisdiction. You must have an additional United States (US) Government license in those over-seas areas where a Status of Forces Agreement requires such a license.

6.21.3. To operate NAF general-purpose vehicles over 14,000 pounds GVW and NAF special-purpose vehicles, you must possess a valid AF Form 2293, **US Air Force Motor Vehicle Operator Identification Card**, or an Optional Form (OF) 346, **US Government Motor Vehicle Operator Identification Card**. In addition, you must attend Traffic Safety Courses I and II (AFI 91-207, *The US Air Force Traffic Safety Program*) and undergo advanced operator training. Civilian operators may require a Commercial Drivers License (CDL) in some areas to operate vehicles over 14,000 pounds.

6.22. Buying Fuel, Oil, and Lubricants . You may use GSA commercial credit cards to buy fuel, oil, and lubricants for NAF, confiscated, and DRMO-acquired vehicles.

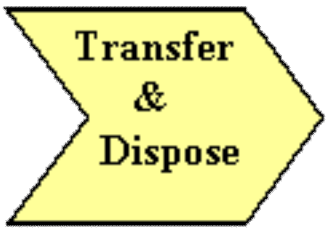
6.22.1. RMFC establishes procedures in the form of an OI for buying fuel, oil, and lubricants. These procedures include setting up the proper accounts for APF and NAF fuel purchases and ensuring base fuel and GSA credit cards are available to authorized SV work centers.

6.22.2. Do not purchase fuel, oil, and lubricants for NAF and DRMO-acquired vehicles used for SV activities except on a tax-exempt, NAF-reimbursable basis. This includes watercraft and recreational vehicles.

6.23. Controlling Recreational Vehicles . The Services equipment checkout and rental center controls all recreational vehicles, trailers, watercraft, snowmobiles, and comparable self-propelled vehicles. This work center also ensures these vehicles are mechanically safe and properly maintained. The minimum safety standards are the same as for other Government vehicles.

6.23.1. Vehicles and boats are exempt from state and local taxes.

6.23.2. All motor vehicles, boat trailers, recreational vehicles, snowmobiles, and recreational trailers, whether owned by a NAFI or on loan from the APF, must comply with all base, Federal, State, and local rules and regulations for registration, inspection, and licensing.



6.24. Disposal Methods. Dispose of vehicles using the guidelines outlined below.

6.24.1. **Disposal of DRMO or Confiscated Vehicles.** When DRMO or confiscated vehicles are no longer serviceable or when Services no longer needs them, you must turn them in to the nearest DRMO facility.

6.24.2. **Disposal of NAF Vehicles.** There are only two ways to dispose of NAF vehicles. They may be transferred to another base or sold using sealed bid or an announced auction.

6.24.2.1. Transfer. When transferring vehicles from one base to another, the losing base must ensure that all vehicle documentation (vehicle jacket file folder) is forwarded to the gaining base Services VCO. In addition, both the losing and gaining bases must update their VCP (*Fleetman*) with appropriate annotation of loss/gain.

6.24.2.2. Sale or Auction. You must use sealed bid or announced auctions for the disposal of NAF owned vehicles. This includes boats, trailers and campers. Upon the sale or auction of the vehicle, provide the purchaser with a title or Standard Form 97 (SF97) for title purposes. If you have the

title to the vehicle, you do not need the SF97. Overseas bases must follow local policy, treaties or agreements between the United States and foreign governments.

6.24.2.2.1. SF 97 Procedures. The RMFC and VCO will work together to accomplish the following:

6.24.2.2.1.1. Request the SF97 from the Air Force Services Agency with an information copy to the MAJCOM. The request will contain a return mailing address, commercial phone number, the vehicle property number(s) to be sold, and be mailed to: HQ AFSVA/SVPCO, 10100 Reunion Place, Suite 402, San Antonio, TX 78216-4138.

6.24.2.2.1.2. Upon receipt store the form(s) in a safe or locked cabinet/drawer, until needed to document the sale of the NAF vehicle.

6.24.2.2.1.3. Establish a logbook, computer generated file to record the SF97 serial number used with the sale of the NAF vehicle. The SF97 control log will contain the following headings: SF97 serial number, SVS Vehicle Property Number, Vehicle Identification Number (VIN), vehicle make, vehicle model, vehicle year, date the vehicle was sold, the buyer, and dollar amount of the purchase.

6.24.2.2.1.4. The RMFC signs the SF97 when a vehicle is sold. For AFRC bases, the Services Commander/Division Chief is authorized to sign the SF97.

6.24.2.2.1.5. Keep a copy of the completed SF97 in the vehicle jacket file folder. In addition, send a copy to HQ AFSVA/SVPCO. AFRC bases should forward a copy of the completed SF97 to HQ AFRC/SVF for inclusion in the Life of Fund file.

6.24.2.2.1.6. After the vehicle is sold, the VCO annotates the AF Form 2534, **NAF Property Disposal/Transfer Receipt**, with the sales price received for the vehicle sold, and retains this information for use in the vehicle economic analysis when preparing the AF Form 4255, **Financial Summary of NAF Vehicle Requirements.**

6.25. Lost, Abandoned, or Unclaimed Privately-Owned Vehicles . See paragraph **5.10.** for guidance on identification and notification of owners, and the time frames required for holding property before disposition.

6.25.1. The Base Property Disposal Board (subject to Installation Commander approval) may decide to transfer an abandoned vehicle to a NAFI for use as part of its program (i.e., the auto hobby shop). When this occurs, ensure you obtain documentation from the Base Property Disposal Board indicating all of the requirements in DOD 4160.21-M have been met prior to accepting the vehicle. If the vehicle is used for parts, document this action on a locally produced written certification. All documentation received or generated will be filed in the Life of the Fund file.

6.25.2. If the vehicle will not be used for parts, the NAFI will establish NAF accountability by assigning it a vehicle property number and entering it into the *Fleetman* program. When the vehicle is no longer needed, it will be sold by the NAFI (as outlined in paragraph **6.24.2.2.**). Use of the Standard Form 97 is still required.

6.26. Use of NAF Vehicles for Rental Service. See AFI 34-262*, Services Programs and Use Eligibility)*. Services can operate a vehicle rental or taxi service using NAFs if AAFES declines.

6.26.1. In the US, vehicle rental or taxi services can only be authorized through concessionaires. Concessionaires must provide the vehicles and commercial liability insurance.

6.26.2. In overseas areas, vehicle rental or taxi services can be operated with NAF-purchased vehicles or through concessionaires.

6.26.3. APF vehicles, including vehicles obtained through DRMO cannot be used in these types of programs.

6.26.4. Such programs must be self-sustaining.

6.27. Forms Prescribed. AF Form 4252, **Vehicle Requirements**, AF Form 4253, **Economic Analysis for New/Replacement NAF/DRMO Vehicles Spreadsheet**, AF Form 4254, **Five-year Vehicle Replacement Plan**, AF Form 4255, **Financial Summary of NAF Vehicle Requirement**, AF Form 4256, **Annual Vehicle Utilization Report**.

6.28. Forms Adopted. AF Form 9, **Request For Purchase**, **SF** 91**, Operator's Report of Motor Vehicle Accident,** SF 97, **The United States Government Certificate to Obtain Title to a Vehicle**, DD Form 250, **Material Inspection and Receiving Report**, OF 346**, US Government Motor Vehicle Operator's Identification Card,** DD Form 518, **Accident Identification Card,** AF Form 601, **Equipment Action Request**, DD Form 1149, **Requisition and Invoice/Shipping Document**, DD Form 1155, **Order for Supplies or Services,** DD Form 1348-1A, **Issue Release/Receipt Document**, AF Form 1297, **Temporary Issue Receipt**, AF Form 1800**, Operator's Inspection Guide and Trouble Report**, AF Form 1804, **NAF Inter-fund Dollar Transfer**, AF Form 1875, **NAF Individual Cashier's Report**, AF Form 1876, **NAF Consolidated Cost Center Report**, AF Form 2005, **Issue/Turn-In Request**, AF Form 2209, **Non-Appropriated Fund Order for Supplies or Services**, AF Form 2293, **US Air Force Motor Vehicle Operator Identification Card**, AF Form 2534, **NAF Property Disposal/Transfer Receipt**, AF Form 2555, **NAF Cash Collection Record**.

DONALD J. WETEKAM, Lt Gen, USAF
DCS/Installations & Logistics

Attachment 1

GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION

References

DODI 8910.1-M, *Procedures for Management of Information Requirement*s, 1 Nov 1986

AFMAN 23-110, *USAF Supply Manual, Compact Disk (CD) Quarterly Distributio*n, 1 Jul 2000

AFMAN 23-220, *Reports of Survey for Air Force Propert*y, 1 Jul 1996

AFI 24-301, *Vehicle Operations*

AFI 33-112, *Computer Systems Managemen*t, 25 Feb 2001

AFPD 34-2, *Managing Nonappropriated Funds,* 7 Jan 1994

AFI 34-201, *Use of Nonappropriated Funds (NAFs),* 25 Jul 1994

AFI 34-202, *Protecting Nonappropriated Fund Asset*s, 25 Jul 1994

AFMAN 34-212, *Control Procedures for Protecting NAF Asset*s, 1 Sep 1995

AFMAN 34-214, *Procedures for NAF Financial Management and Accounting*

AFI 34-262, *Services Programs and Use Eligibility*

AFI 37-138, *Records Disposition--Procedures and Responsibilities*

AFMAN 37-139, *Records Disposition Schedule*

AFI 38-101, *Air Force Organizational Structures*

AFI 64-117, *Air Force Government-Wide Purchase Card Progra*m, 6 Dec 2000.

AFMAN 64-302, *Nonappropriated Fund (NAF) Contracting Procedures*

AFI 65-106, *Appropriated Fund Support of Morale, Welfare and Recreation Programs and Nonappropriated Fund Instrumentalities*

AFI 65-107, *Nonappropriated Funds Financial Management Oversight Responsibilities*

AFI 91-207, *The US Air Force Traffic Safety Progra*m, 1 Oct 1995

References by Property Management Topic Applicability Identification.

NAF FAS User's Guide

AFI 34-201, *Use of Nonappropriated Funds*

AFI 34-209, *Nonappropriated Fund Financial Management and Accounting*

AFMAN 34-214, *Procedures for Nonappropriated Funds Financial Management and Accounting*

APF Supply Procedures.

AFMAN 23-110, *USAF Supply Manual, Volume 2, Part 13, Chapter 1* (USAF STANDARD BASE SUPPLY CUSTOMER'S PROCEDURES)

Transfer.

AFI 34-201, *Use of Nonappropriated Funds*

AFI 34-209, *Nonappropriated Fund Financial Management and Accounting*

AFMAN 34-214, *Procedures for Nonappropriated Funds Financial Management and Accounting*

Disposal.

AFI 34-201, *Use of Nonappropriated Funds*

AFI 34-209, *Nonappropriated Fund Financial Management and Accounting*

AFMAN 23-110, *USAF Supply Manual*

AFMAN 34-214, *Procedures for Nonappropriated Funds Financial Management and Accounting*

Vehicle.

AFI 24-301, *Vehicle Operations*

AFI 91-207, *The US Air Force Traffic Safety Progra*m, 1 Oct 1995

Abbreviations and Acronyms

AAFES—Army and Air Force Exchange Service

AFCWF—Air Force Civilian Welfare Fund

AFEMS—Air Force Equipment Management System

AFI—Air Force Instruction

AFMAN—Air Force Manual

AFNAFPO—Air Force Nonappropriated Fund Purchasing Office

AFPD—Air Force Policy Directive

AFSVA—Air Force Services Agency

APF—Appropriated funds

AS—Allowance Standard

ASC—Allowance Source Code

BOI—Basis of Issue

BPA—Blanket Purchase Agreement

CA/CRL—Custodian Authorization/Custody Receipt Listing

CCC—Cost Center Code

CONUS—Continental United States

CSO—Communications and Information Systems Officer

DoDAAC—DoD Activity Address Code

DOD—Department of Defense

DODI—DOD Instruction

DRMO—Defense Reutilization and Marketing Office

FF&E—Furniture, fixtures, and equipment

FOA—Field Operating Agency

FY—Fiscal Year

GAAP—Generally Accepted Accounting Principals

G/L—General ledger

GLAC—General Ledger Account Code

GSA—General Services Administration

IAW—In accordance with

I&E—Income and Expense

IPO—Interfund Purchase Order

LSS—Logistics Support Section

MAJCOM—Major command

MFAL—Master Fixed Asset Listing

MWR—Morale, Welfare, and Recreation

MWRF—MWR fund

NAF—Nonappropriated fund

NAFFA—NAF Financial Analyst

NAFI—NAF Instrumentality

NAF AO—NAF Accounting Office

NLT—Not later than

NRB—NAF Requirements Budget

OI—Operating Instruction

PO—Purchase order

QRP—Qualified Recycling Program

RMFC—Resource Management Flight Chief

SC—See CSO

SCO—Services Contracting Office

SV—Services

SVF—Directorate of Financial Management & Comptroller

TDY—Temporary duty

US—United States

USAF—United States Air Force

VAT—Value added tax

VAUO—Vehicle Authorization Utilization Official

VCO—Vehicle Control Officer

VCP—Vehicle Control Program

VOO—APF Vehicle Operations Officer

URL—Uniform Resource Locator

Terms

Accountable FF&E—Items maintained on formal SV property accounts. The activity Cost Center Account Custodian, who is responsible for FF&E accountability, receipts for these accounts. The Chief LSS prepares the accounts.

Accountability—The assignment of duties and responsibilities to an individual or organization to ensure government property entrusted to their possession or supervision is properly used and cared for and that proper custody, safekeeping, and property disposal are provided.

Accounting System—The NAF Accounting System is based on commercial accounting practices modified to meet the needs of the Air Force. The principles underlying this system are based on experience, the needs within the Air Force NAFI environment, accrual accounting, and Generally Accepted Accounting Principles (GAAP).

Accounting Year—The accounting year is from 1 October of a given year through 30 September of the following year.

Activity—This term describes operational organizations within the SV structure, such as bowling center and officers' club. An activity is made up of several sub-activities. These sub-activities refer to the specific operational functions within each operational organization, or activity, such as, lanes operation, snack bar, bar, dining room, slot machines, ticket operations, etc. Do not confuse the operational functions of the "activity" with the accounting term "cost center" which determines the level of accountability for financial transactions.

AF Form 1297, Temporary Issue Receipt—This general purpose document is used for the temporary issue of accountable equipment or for the local issue where a record of the transaction is needed.

AF Form 2534, NAF Property Disposal/Transfer Receipt—This form is used to record NAF property disposal or transfer to or from another activity.

Air Force Services Assets Expendable and Fixed (Furniture, Fixtures, and Equipment (FF&E)—Tangible assets that are not intended for sale in the ordinary course of operations and have been acquired with the intention of being used, or being available for use by an activity.

Allowance Standard (AS)—USAF equipment AS prescribes the equipment items and quantities to perform the Air Forces organizational peace and wartime missions, functions and duties. ***(NOT*E:** Allowance standard (AS) replaces the old terminology of table of allowance (TA). AS are available on-line in Air Force Equipment Management System (AFEMS). Non-AFEMS users can receive quarterly

published ASs when ordered through base publication. AFEMS provides AS change notices to all affected users using AFEMS e-mail. Non-AFEMS users receive quarterly AS changes through CD ROM.)

APF FF&E Assets—Items obtained from APF sources, with an acquisition cost $2,500 and up to $99,999.99. These items are accounted for on the MFAL.

APF FF&E Pilferable assets—Items obtained from APF sources, with an acquisition cost of at least $100 but less than $2,500. Mandatory pilferable items include fitness center equipment, non-disposable cameras, and computer related items not already on the property list. These items are accounted for on the MFAL.

APF Capital Accountable FF&E—Items obtained through APF sources with an acquisition cost exceeding $100,000. These items will be accounted for on the Custodian Authorization/Custody Receipt Listing (CA/CRL) (R14).

Appropriated Fund Vehicle—Vehicle procured with APFs that is authorized and obtained under authority of Air Force Allowance Standard (AS) 019, Vehicles.

Asset Designator Property Number/Identifier—Property is numbered in sequential order using the next available number. The NAF AO, to distinguish the various types of FF&E an activity can use, establishes the asset designator property number.

Assets—Assets are economic resources obtained or controlled by NAFIs as a result of past transaction or events. They are classified as either current or noncurrent items.

Budget Working Committee—Individuals selected by the Services Commander/Division Chief to review and prioritize items on NAF Requirements Budgets.

Communications and Information Systems Officer (CSO)—The term CSO identifies the Supporting Systems Officer at all levels. At base level, this is the Commander of the communications unit responsible for carrying out base Comm and Info Systems responsibilities. At MAJCOM and other activities responsible for large quantities of Comm and Info systems, it is the person designated by the commander as responsible for overall management of systems budgeted and funded by the MAJCOM or activity. The

CSO function uses the office symbol SC that is expanded to three and four digits to identify specific functional areas. CSOs are the accountable officer for all automated data processing equipment in their inventory.

Confiscated Vehicle—Vehicle confiscated by Drug Enforcement Agency (DEA), Immigration and Naturalization Service (INS), or Department of Justice. SV activities, with major command (MAJCOM) approval, are authorized the use of these vehicles.

Cost Center—Term used to identify the accounting subdivision of a NAFI. This term is used for accounting purposes and should not be confused with the operational term "activity." A standard 2-digit identity code is assigned by Air Force for each cost center.

Custodian—The Resource Management Flight Chief (RMFC) is the primary custodian for all NAFIs supporting a base with the exception of exchanges and in some instances, NAFIs at remote or isolated units.

Depreciation—The method used to expense the acquisition cost of a fixed asset over the life expectancy of that asset.

DRMO-Acquired Vehicle—Vehicle is APF procured which has exceeded life expectancy, repairable cost, and/or mileage limitations. The vehicle is obtained from DRMO.

DRMO Capital/Accountable FF&E assets—Items obtained from DRMO sources which include repair cost, freight, installation, and/or training of $1,000 or more with a useful life exceeding 2 years. These items are accounted for on the MFAL.

DRMO Non-capital/Non-consumable/Accountable FF&E assets—Items obtained from DRMO sources will be added to the MFAL. If a NAF expense is incurred in obtaining or maintaining these items, those expenses are charged to the activity cost center using the equipment. Also includes assets obtained for Resource, Recovery, Recycling Program (RRRP) (no new acquisitions authorized without HQ USAF/ILV approval). These items will have a local asset designator number assigned beginning with the prefix "DP" followed by the five-digit alpha/numeric number.

DoDAAC—The DoDAAC (or Stock Record Accounting Number (SRAN)) is a 6-position code that identifies the mailing, shipping, and billing addresses for various government agencies. The code is used for accounting purposes (e.g., recording transactions that reflect receipts and disposition of property transferred to control an activity) and for controlling US Government assets that are issued, received, shipped, or stored. Address codes are published in DoD 4000.25-6M, *DoD Activity Address Directory* (DODAAD).

Expendable or consumable DRMO property—Items withdrawn from DRMO which are consumed in use or which lose their original identity during periods of use by incorporation into, or attachment upon, another assembly.

Financial Analysis—Analysis is a continuing review and evaluation process throughout the normal course of operations with the manager as the focal point. The objective is to spot potential problems, identify root causes, and obtain solutions.

Master Fixed Asset Listing (MFAL)—This record is maintained in the RMF NAF Accounting Office (NAF AO). All Services accountable property is recorded on this listing to include NAF capital and non-capital/pilferable items, APF Budget Code 9 items, and DRMO capital and non-capital/non-consumable.

Micro-purchase Limit—Items costing $2,500 or less.

NAF Capital FF&E assets—Acquisition cost of $1,000 and above.

NAF Council—Council responsible to the Commander or other appointing authority for assisting in the oversight and administration of the NAFI.

NAF Field Accounting System (FAS)—Maintains the MFAL for FF&E. The system calculates depreciation, where applicable, for the NAF purchased FF&E assets and expenses the cost to the using activity cost center.

NAFFA—Financial analyst who conducts oversight of NAF financial records. NAFFAs are assigned at MAJCOMs and bases.

NAF Non-Capital/Pilferable FF&E Assets—Items with an acquisition cost of at least $100 but less than $1,000. Mandatory pilferable items include vehicles, non-disposable cameras, and computer-related items not already on the property list.

NAF Requirements Budget—A formal 5-year financial plan which shows the estimated cost and time

for buying new equipment, furnishings, renovating facilities, replacing and repairing fixed assets, buying bulk purchases of expendable equipment, and buying bulk purchases of high cost supply items.

NAF Vehicle—Vehicle procured with NAFs for NAF official business.

Pilferable FF&E—Items likely to be stolen, sold, or bartered for personal gain. See definitions for APF FF&E pilferable assets and NAF Non-capital/pilferable FF&E assets.

Privately Owned Vehicle (POV)—Vehicle used for official Services business in lieu of a government owned vehicle with mileage reimbursed at the official government rate. (SV Commander/Division Chief's approval is required prior to using POV.)

Unprogrammed NAF Expenditures—Expenditures for costly capital assets (equipment and facilities) that are not included in the NRB of the NAFI (called "unprogrammed"). These can cause serious cash flow problems.

Vehicle Authorization—A locally established number of vehicles to support the mission. As a minimum, the justification should identify the requesting activity, proposed use of the vehicle, and the expected utilization.

Vehicle Control Officer (VCO)—Senior logistics manager appointed by SV Commander/Division Chief to oversee Services vehicle operations.

Attachment 2

ACTIVITY MANAGER'S PROPERTY MANAGEMENT RESPONSIBILITIES

A2.1. Services Activity Managers with the Combat Support, Community Support, Family Member Support, and Business Operations Flights are accountable for delivering service to customers. This means they focus effort on supporting and coaching customer servers to provide quality service, on maintaining quality and health/safety standards, and on meeting financial goals. In terms of property management, Activity Managers are specifically responsible as identified below. Activity Managers will:

A2.1.1. Serve as Property Accounts Custodian (or designate in writing an accountable person) for NAF, DRMO, and APF FF&E issued to his/her activity. See **Attachment 3** for the Property Accounts Custodian's specific responsibilities.

A2.1.2. Justify operational requirements for the purchase or acquisition of new NAF/APF equipment in coordination with the Chief LSS, Flight Chief, RMFC and Commander/Division Chief.

A2.1.3. Screen available assets at DRMO for activity use.

A2.1.4. Forward receiving reports to NAF AO after receipt of NAF and APF accountable FF&E items by the next duty day.

A2.1.5. Notify the Chief, LSS after receipt of newly acquired APF-accountable equipment to ensure the items have been appropriately reported and signed for by the Property Account Custodian.

A2.1.6. Working with the NAF AO and Chief, LSS, ensure new property items are appropriately identified with marks or labels including an asset designator inventory number.

A2.1.7. Conduct reviews and perform any other required actions regarding losses of NAF, APF, and DRMO assets (see **AFI 34-202** ***Protecting Nonappropriated Fund Assets*****, Chapter 6,** for specific requirements).

A2.1.8. Ensure that Property Account Custodians within their respective activity:

A2.1.8.1. Satisfactorily complete local property management training (e.g., computer-based training programs provided by HQ AFSVA).

A2.1.8.2. Appropriately report and sign for newly acquired APF-accountable equipment.

A2.1.8.3. Complete base supply's Equipment Management Training

A2.1.9. Prepare annual APF and NAF budgets for his/her organization.

A2.1.10. Run the Internal Control Checklist (**Attachment 14**) and provide a Statement of Assurance to their Flight Chief certifying completion of the checklist and that internal controls are present.

Attachment 3

PROPERTY ACCOUNT CUSTODIAN'S RESPONSIBILITIES

A3.1. Each activity within the Resource Management, Combat Support, Community Support, Family Member Support, and Business Operations Flights may use and control property for which a Property Account Custodian is required. This individual is specifically responsible as identified below. The Property Account Custodian will:

A3.1.1. Identify new requirements.

A3.1.2. Receive shipments of new property (specifically FF&E for any funding source).

A3.1.3. Mark or label each property item with an asset designator (obtained from NAF AO or Chief, LSS) and identification of the funding source (NAF, APF or DRMO). If someone else routinely performs this, ensure that it has been done. Ensure APF items accounted for on the R14 are also properly labeled.

A3.1.4. Forward receiving reports for NAF and APF accountable FF&E property to the activity manager.

A3.1.5. Notify the Activity Manager of the receipt of new APF equipment.

A3.1.6. Screen available assets at DRMO for activity use.

A3.1.7. Satisfactorily complete local property management training (e.g., computer-based training programs provided by HQ AFSVA).

Attachment 4

FLIGHT CHIEFS' PROPERTY MANAGEMENT RESPONSIBILITIES

A4.1. Flight Chiefs support Activity Managers in delivering services by getting necessary resources including management training, personnel, training, funding, and facility support.

A4.2. The chiefs of the Resource Management, Combat Support, Community Support, Family Member Support, and Business Operations Flights may use and control property for which either or both an Activity Manager and a Property Account Custodian may be required. This individual is specifically responsible as identified below. Each Flight Chief will:

A4.2.1. Notify the RMFC whenever a new Activity Manager is employed, including the date of employment.

A4.2.2. Ensure that Activity Managers within his or her respective flight:

A4.2.2.1. Fulfill their responsibilities for budgeting, ordering, receiving, disposing, and accounting for all property within their activities.

A4.2.2.2. Attend MAJCOM or HQ AFSVA-conducted training classes.

A4.2.2.3. Satisfactorily complete local property management training (e.g., computer-based training programs provided by HQ AFSVA).

A4.2.3. Submit appropriate budget requirements to meet the needs of their respective flights.

A4.2.4. Conduct periodic spot checks to ensure all accountable FF&E is marked or labeled correctly.

A4.2.5. Ensure Activity Managers conduct reviews and any other required actions regarding losses of NAF, DRMO, and APF assets.

A4.2.5.1. Recommend to the Commander/Division Chief actions to be taken when NAF, DRMO, or APF property is damaged or lost.

A4.2.5.2. Refer to **AFI 34-202, *Protecting Nonappropriated Fund Assets*, Chapter 6**, for NAF property losses recorded on the MFAL.

A4.2.5.3. Refer to **AFMAN 23-220, *Reports of Survey for Air Force Property***, for APF and DRMO losses.

A4.2.6. Consolidate internal management checklists from all activities within their flight. Submit the annual Statement of Assurance to the Deputy Commander/Division Chief indicating all internal controls are in place and operating satisfactorily, and ensuring all property accounts in his/her flight have been inventoried and all discrepancies have been corrected.

A4.2.7. Review APF Government Purchase Card purchases for those activities they are responsible for, to ensure all APF purchases are prepared and submitted through the RMFC and the Chief, LSS.

Attachment 5

LOGISTICS SUPPORT SECTION (LSS) CHIEF'S RESPONSIBILITIES

A5.1. The Chief of the Logistics Support Section, in the Resource Management Flight, provides property management guidance and assistance for all Services activities receiving APF and NAF support and serves as Services Vehicle Control Officer. This individual is specifically responsible as identified below. The Chief, LSS, will:

A5.1.1. Assist activity managers in managing & controlling all FF&E.

A5.1.2. Act as the Services liaison with Base Supply.

A5.1.3. Manage Services-related Allowance Standards (AS).

A5.1.4. Screen excess and surplus DRMO property for use in Services activities (in accordance with identified requirements). See **Chapter 2** for procedures.

A5.1.5. Maintain single-point accountability for assigned excess and surplus property.

A5.1.6. Process all off-base shipments and transfers of NAF property.

A5.1.7. Act as the Vehicle Control Officer (VCO) and focal point for vehicle support requirements.

A5.1.8. Assist Activity Managers in identifying and processing property requirements.

A5.1.9. Ensure compliance with APF and NAF inventory procedures by Activity Managers by conducting spot and periodic inventory checks. Refer to **Chapter 4.**

A5.1.10. Monitor all property reports and assist the Services Commander/Division Chief in understanding their content. This includes the monthly reconciliation of each activity's MFAL against receiving documents to ensure it reflects newly received items.

A5.1.11. Provide property management training to Activity Managers (and Property Account Custodians).

A5.1.12. Review and coordinate on APF and NAF capital requirement budgets, all out-of-cycle NAF purchase requests, and all five-year capital requirements and equipment plans to ensure proper fund sources are identified and used.

A5.1.13. Act as the focal point for the inventory control, management, and disposition of NAF, APF, and DRMO accountable assets.

A5.1.14. Prepare a pilferable asset listing once the Services Commander/Division Chief (or any of the Flight Chiefs) determines specific accountable property items.

A5.1.15. Coordinate the preparation of NAF, APF, and DRMO inventory/custody accounts for individual flights or activities.

A5.1.16. Review and compare the MFAL to source documents to ensure all newly acquired accountable assets are added to the inventory accounts and signed for by Property Account Custodians.

A5.1.17. Dispose of NAF, APF, and DRMO property assets when they become excess or unserviceable.

A5.1.18. Monitor and/or conduct sealed bid auction, open auction, and/or sale of NAF property.

A5.1.19. Work with the Activity Managers to determine fair market value for all items to be sold, if a NAF Property Sales Outlet is operated (e.g., located in the Outdoor Recreation Checkout Facility).

A5.1.20. Work with the NAF Accounting Office and Activity Managers to:

A5.1.20.1. Ensure asset designator property inventory labels or other markings are applied to newly acquired property.

A5.1.20.2. Ensure all accountable property items are permanently marked or labeled indicating the funding source (e.g., NAF, DRMO, APF).

A5.1.20.3. Ensure all documentation, such as the MFAL and acquisition purchase documents, is maintained in the NAF AO according to appropriate directives.

A5.1.20.4. Accounts for APF capital property with an acquisition cost over $100K on the CA/CRL

A5.1.21. Attend training provided by MAJCOM or HQ AFSVA conducted logistics training class.

A5.1.22. Ensure all APF Budget Code 9 items with an acquisition cost between $2,500 and $99,999.99 or items deemed pilferable are accounted for on the MFAL.

Attachment 6

RESOURCE MANAGEMENT FLIGHT CHIEF'S PROPERTY MANAGEMENT RESPONSIBILITIES

A6.1. The Resource Management Flight Chief (RMFC) has financial and functional responsibilities for ensuring that Services Property Management policies and procedures are implemented. This Flight Chief supports Activity Managers' decision-making by providing guidance on property management issues. The RMFC will:

A6.1.1. Ensure incoming Activity Managers accept accountability and complete a Memorandum Receipt/Assumption of Duties within 30 calendar days of employment. Refer to **AFMAN 34-214, *Procedures for Nonappropriated Funds Financial Management and Accounting***.

A6.1.2. Ensure proper documentation is processed when property is loaned or transferred to other activities. Refer to **AFMAN 34-214, *Procedures for Nonappropriated Funds Financial Management and Accounting***, and also **Chapter 5** of this AFI.

A6.1.3. Process AF Form 2534**, NAF Property Disposal/Transfer Receipt**, to ensure items transferred to another NAFI or disposed of are removed from the master fixed asset listing (MFAL).

A6.1.4. Ensure adequate descriptions and appropriate depreciation (or amortization) schedules are assigned to all accountable NAF property on the MFAL.

A6.1.5. Consolidate budget requirements from all NAF-supported activities for review and subsequent action of the NAF Council and installation commander.

A6.1.6. Follow-up on annual (or other) property account inventories to ensure reviews, reports of inquiry, reports of survey, or investigations are conducted for missing property. Refer to **AFI 34-202, *Protecting Nonappropriated Fund Assets*, Chapter 6,** and **AFI 23-220, *Reports of Survey***.

A6.1.7. Submit annual Statement of Assurance to the Services Deputy Commander or Commander/Division Chief.

A6.1.7.1. Statement should indicate that all internal controls for the flight are in place and functioning satisfactorily.

A6.1.7.2. Statement should be made following the completion of the annual property account inventories and any subsequent discrepancy correction.

A6.1.8. Auction responsibilities:

A6.1.8.1. Act as the project officer for the disposal of all NAF assets through auctions, resale, or transfers.

A6.1.8.2. Ensure procedures are established to prevent pre-selection of merchandise, or segregation of merchandise, which would allow individuals an opportunity to buy before all other participants have equal opportunity.

A6.1.8.3. Ensure that the costs of conducting a NAF auction are recorded to cost center code A1 unless these costs can be tied to a specific activity.

A6.1.8.4. Ensure adequate cashier facilities are available and in place on the day of an open auction or NAF sale.

A6.1.8.5. Ensure that clerking functions associated with open auctions or NAF sales are separate from the cashier function.

A6.1.9. VEHICLES:

A6.1.9.1. Ensure the Services Commander/Division Chief has appointed the Chief LSS, as the VCO. If there is no Chief LSS, ensure another individual (within the RMF) is designated in writing to perform VCO duties as outlined in this AFI.

Attachment 7

SERVICES COMMANDER/DIVISION CHIEF'S PROPERTY MANAGEMENT RESPONSIBILITIES

A7.1. The Services Commander/Division Chief is ultimately responsible for ensuring all policies and procedures within this instruction (as they pertain to his or her organization) are performed. This individual is specifically responsible as identified below. The Services Commander/Division Chief will:

A7.1.1. Approve establishment of NAF, DRMO, and APF Property Account Custodians within individual activities.

A7.1.2. Appoint in writing Activity Managers or a designated representative as Property Account Custodians for their respective activities.

A7.1.3. Appoint APF Equipment Custodians through a letter to the Chief of Base Supply and the Chief, LSS.

A7.1.4. Appoint the Resource Management Flight Chief (RMFC) as the project officer for disposal of all NAF assets through auctions, sales, or transfer.

A7.1.4.1. Appoint personnel to be auctioneer at an Open Auction or authorize the hiring of a professional auctioneer.

A7.1.4.2. Coordinate with the installation commander to establish local participation policy (e.g., military personnel only, military and DOD civilian personnel only, or open to the public), time frames and methods for promotion and publicity, site of the auction, and any other policies or procedures deemed appropriate that are not in conflict with these guidelines.

A7.1.5. Appoint the Chief, LSS, in writing, assigning him/her to the core document position description (which has been established for a mid-size Air Force Services organization). This includes appointing the Chief, LSS, as the Services Vehicle Control Officer (VCO).

A7.1.6. Ensure that internal controls are in place to prevent custodians from having conflicting responsibilities.

A7.1.7. Ensure the Chief, LSS, and Activity Managers attend training sponsored by the MAJCOM and HQ AFSVA, and accomplish computer-based training modules annually.

A7.1.8. Require the Chief, LSS; Activity Managers; and Property Account Custodians to certify they have read and understand their responsibilities. File the annual certification in the appropriate personnel record.

A7.1.9. Ensure each Activity Manager submits appropriate budgets requesting acquisition of property.

A7.1.10. Review the annual Statement of Assurance, submitted by the Deputy Commander (or Division Chief) and Activity Managers, to ensure internal controls are in place and functioning satisfactorily.

A7.1.11. Determine and approve, on advice of the Property Account Custodian, Activity Manager, RMFC and the Chief, LSS, local pilferable items that must be accounted for on the Master Fixed Asset Listing (MFAL).

A7.1.12. Appoint personnel to conduct an impartial equipment inventory when notified to perform one by the NAF Financial Analyst (NAFFA). Individuals appointed *should not be members* of the organization or activity being inventoried.

A7.1.13. Appoint personnel to conduct inquiries and investigate property losses as appropriate.

A7.1.14. For NAF and DRMO capital losses, appoint (or request that the installation commander to appoint) an inquiry or investigating officer. Refer to **AFI 34-202, *Protecting Nonappropriated Fund Assets***, for the specific dollar levels that drive this appointment.

A7.1.14.1. For APF property losses, request the appointment of Report of Survey Officer. Refer to **AFMAN 23-220, *Reports of Survey for Air Force*** *Property.*

A7.1.14.2. Approve actions regarding losses of NAF and DRMO property based upon recommendations from RMFC for items over $250. Refer to **AFI 34-202, *Protecting Nonappropriated Fund Assets***, for specific guidelines.

A7.1.14.3. Appoint personnel to conduct inquiries and investigate property losses as appropriate. For NAF and DRMO capital losses, appoints inquiry or investigating officer or asks the installation commander to appoint (see **AFI 34-202**, for specific dollar levels).

A7.1.15. Review annual NAF, DRMO and APF account inventories

A7.1.16. Authorize the transfer of Allowance Standards (AS) items purchased with NAFs to NAF supported activity APF accounts. Transferring title (ownership) of NAF acquired FF&E to APF accounts is authorized only when the gaining Services activity is authorized the type of APF support to be provided by the equipment to be transferred (see the appropriate APF equipment allowance document).

A7.1.17. Serve as the VAUO and in this capacity will:

A7.1.17.1. Approve all vehicle requirements and serve as the Vehicle Authorization Utilization Official (VAUO) for all NAF, DRMO, and confiscated privately owned (POV) vehicles used for official Services business.

A7.1.17.2. Establish an annual review of the Services Vehicle Program to update replacement-planning documents.

A7.1.17.3. Plan and budget annual replacement of NAF vehicles.

A7.1.17.4. Require the VCO to record all NAF, APF, and DRMO vehicles (including those with a zero book value) on the Vehicle Control Program (*Fleetman).*

A7.1.17.5. Ensure that the Vehicle Control Officer (VCO) uses the Vehicle Control Program (*Fleetman*) to schedule vehicle maintenance and inspection.

A7.1.17.6. Ensure that scheduled vehicle maintenance and inspections are actually performed and appropriately documented in *Fleetman*.

A7.1.17.7. Approve the annual Services Vehicle Utilization Review (which should be conducted on or by 30 June).

A7.1.17.8. Review the 5-year vehicle replacement program for NAF vehicles.

A7.1.17.9. Enforce vehicle utilization of at least 2,000 miles per vehicle per year.

A7.1.17.10. Ensure NAFs are not used to purchase vehicles for Category "A" activities or for any activities for which APF vehicles are authorized.

A7.1.17.11. Ensure Services military and civilian personnel are authorized to operate government-owned vehicles, in accordance with **AFI 24-301, *Vehicle Operations*, Chapter 4.**

A7.1.17.12. Ensure disposal of vehicles not meeting the 2,000 miles per year minimum criteria.

Attachment 8

VEHICLE CONTROL OFFICER RESPONSIBILITIES

A8.1. Units with permanently assigned motor vehicles require day-to-day management. Therefore, the Air Force appoints unit vehicle control personnel to make the most effective use of assigned vehicles. For Services, the Chief, LSS serves as the VCO and will:

A8.1.1. Serve as the Services focal point for NAF, confiscated, and DRMO-acquired vehicles and maintains all vehicle records such as the Services Commander/Division Chief vehicle authorization documents, Services activity accountability (e.g., fitness center, golf course, etc.), vehicle operating costs, change use requests, and requests for new or replacement vehicles.

A8.1.2. Prepare annual budget for planned new or replacement vehicles, in conjunction with activity managers and the Resource Management Flight Budget Analyst.

A8.1.3. Route acquisition approval of NAF, confiscated, or DRMO-acquired vehicles.

A8.1.4. Record vehicles in the automated VCP, even if these vehicles have zero book value.

A8.1.5. Maintain the automated VCP to schedule vehicle maintenance and inspections. Ensures maintenance and inspections are performed and documented.

A8.1.6. Prepare and maintain a vehicle jacket folder for all NAF, confiscated, and DRMO-acquired vehicles.

A8.1.7. Notify the requesting activity if request for vehicle has been disapproved. Maintains the returned correspondence in the current year's office file and afterwards 2 years in the inactive file.

A8.1.8. Ensure training program is in place to instruct SV personnel on proper use, operation, and safety aspects of vehicles assigned.

A8.1.9. Establish, with activity managers, vehicle-operating instructions for use, safety, security, control, inspection, and maintenance.

A8.1.10. Maintain records on all Commander/Division Chief approvals of Services employees who are authorized mileage reimbursement for the use of their privately owned vehicles to support the mission.

Attachment 9

HIGHER HEADQUARTERS' PROPERTY MANAGEMENT RESPONSIBILITIES

A9.1. There are three higher headquarters organizations that influence the implementation and performance of the responsibilities and procedures identified in this instruction. These organizations include the installation's major command (MAJCOM) Directorate of Services, the Air Force Services Agency (HQ AFSVA), and Headquarters Air Force Services (HQ AF/ILV). These organizations have specific responsibilities as identified below.

A9.2. For its respective bases, each MAJCOM will:

A9.2.1. Provide guidance as required, specifically as it may relate to command-unique requirements.

A9.2.2. Ensure property management procedures are reviewed as part of Staff Assistance Visits (SAV).

A9.2.3. Ensure property management is addressed in any and all MAJCOM Services forums.

A9.2.4. Implement HQ AF property management policies, procedures, and programs.

A9.2.5. Train and assist base-level activity personnel and MAJCOM staff in property management procedures.

A9.2.6. Ensure MAJCOM and base level Logistics Managers attend training courses developed and conducted by HQ AFSVA.

A9.2.7. Notify bases and other MAJCOMs of available excess NAF property.

A9.2.8. Establish a vehicle control program (VCP) at each base.

A9.2.9. Ensure only mission-essential vehicles required are obtained and maintained within the VCP.

A9.3. The Air Force Services Agency (HQ AFSVA) will:

A9.3.1. Provide guidance to the MAJCOMs as required.

A9.3.2. Develop formal property management training.

A9.3.3. Conduct formal property management training for MAJCOM staffs, as well as base-level flight chiefs and Activity Managers.

A9.3.4. Provide management procedures for the Resource Management Flight's Logistics Support Section.

A9.3.5. Coordinate policy, procedure, and applicable activities with various logistics support agencies.

A9.3.6. Act as the functional manager for Services-related Allowance Standards (AS).

A9.3.7. Approve all changes to the Allowance Standards that apply to Services (AS 019, AS 410, AS 501, AS 504, and AS 534).

A9.3.8. Control the assignment of "FF, FT" DoD Activity Address Code (DoDAAC) numbers.

A9.4. Headquarters Air Force Services (HQ ILV) will:

A9.4.1. Develop policy pertaining to property management.

A9.4.2. Oversee property management programs.

A9.4.3. Oversee property management funding.

Attachment 10

BASIC ALLOWANCE STANDARDS (AS) FOR SERVICES

Allowance Code	Description
AS006	**Organizational and Administrative Equipment.** Prescribes support equipment required to support a position or organization having administrative functions and responsibility, including Air Force bases hosting AFROTC field training.
AS-019	**Vehicles.** Reflect Air Force vehicle guidance and policy as needed for vehicle authorizations and allowances.
AS-016	**Special Purpose Clothing and Personal Equipment.** Prescribes special purpose clothing and equipment required for support of Air Force personnel in the accomplishment of assigned duties, and for reserve and student personnel in training.
AS-403	**General Purpose Tools.** Prescribes and controls tools and accessories having no special technical application (general purpose tools).
AS-405	**Funeral Service Organizational Support Equipment.** Prescribes the essential items of equipment required for recovery, identification, removal, preparation and burial of personnel and will be used as the Allowance Source Code (ASC) when the items listed herein are authorized and included on Major Command or separate operating agency accountable records.
AS-410	**Morale, Welfare, and Recreation and Physical Training.** Prescribes support equipment required by Morale, Welfare and Recreation (MWR) and physical training.
AS-414	**Quarters Furnishings.** Prescribes furniture and equipment authorized for government-owned, government leased and private rental quarters.

Allowance Code	Description
AS-429	**Civil Engineering Squadron Heavy Repair (Red Horse) and Prime BEEF, and Prime RIBS Teams, Silver Flag, Regional Home Station Training Site (ANG), (REOTS) regional Equipment Operators TRNG Site (ANG) RRR Mini TRNG (ANG) AMWC Warfare Center and (AMC) Enroute Support.** Prescribes support equipment, except vehicles, communications equipment, special purpose clothing and equipment, and small arms, required to perform the assigned mission of Civil Engineering (Heavy Repair) Red Horse Squadrons, Prime BEEF and Prime RIBS teams, Silver Flag (ANG) Regional Home Station Training and (AMC) Warfare Center, and AMC Enroute support.
AS-454	**Libraries/Service Centers.** Prescribes support equipment required by technical, academic, general, base, field, and branch libraries and Library Service Centers.
AS-504	**Food Service.** Prescribes support equipment required by food service functions at Air Force bases, stations, AC&W sites, off-base isolated activities, and Food Service (Field) except those within USAF Hospitals and Dispensaries.
AS-534	**Base Laundry and Dry Cleaning.** Prescribes support equipment required by laundry and dry cleaning
AS-929	**Force Beddown (Housekeeping) Set (WRM Program).** Prescribes allowances for equipment and furnishings for WRM propositioning.
AS-158	**Worldwide Harvest Falcon Prepositioned Program Equipment.** Equipment required in support of the USAF Worldwide Harvest Falcon Prepositioned Program Equipment (WRM Program).
AS-159	**Harvest Eagle Support System (WRM Program).** Prescribes beddown equipment required for Harvest Eagle in accordance with WMP-1 & 3, AFM 3-2, AFI 10-401 and AFI 25-101.
AS-501	**MWR Food Service Activities.** Prescribes support equipment required by food service functions of AF MWR activities.

Attachment 11

PROCEDURES FOR AUCTIONS

A11.1. Overview . Use auctions as a way to dispose of NAF-owned property. The RMFC is responsible, as appointed by the Services Commander/Division Chief, for the conduct of the auctions. Procedures for both ***SEALED BID*** and ***OPEN*** auctions are provided below. *Where there are differences, the relevant auction type is clearly identified.*

A11.2. Actions to Take Before the Auction . The Account Custodian, in coordination with the Activity Manager, will:

A11.2.1. Identify a suitable, secure location for the potential auction.

A11.2.2. Identify the property and move the property to the auction location, if feasible.

A11.2.3. Inventory all property and assign each item a unique number (for use only during the auction).

A11.2.4. Complete an AF Form 2534**, NAF Property Disposal/Transfer Receipt** for the property to be auctioned (i.e., disposed).

A11.2.5. Determine the current property (or undepreciated) value by reviewing the current property list. Contact the DRMO for assistance in determining the fair market value of the item. This will allow the RMFC to set appropriate "minimum bid" values on items that still maintain a book value.

A11.2.6. Maintain control of the property. This property must be secured until new owner pays and takes control.

A11.2.7. Establish time frames for Sealed Bid and Open auctions. A **SEALED BID** auction has a bid acceptance period of one or more days and an **OPEN** auction is a supervised period of time (determined locally).

A11.2.8. Advertise the auction. If **SEALED BID**, use the base paper, daily bulletin, or flyers to market and advertise the property viewing period, as well as the beginning and ending dates, and time of the bid acceptance period. If **OPEN**, advertise the length of the auction using the base paper, daily bulletin, or flyers. *Do not allow pre-selection of purchases.*

A11.2.9. Enforce fairness. If **SEALED BID**, prior to the bidding period, *provide the same opportunity to all potential bidders to view the property*. If **OPEN**, *provide inventory listings* (i.e., advertise what is to be auctioned) prior to the auction.

A11.2.10. Obtain an auctioneer. For an **OPEN** auction, locate an auctioneer, who must operate and call the auction. To locate an auctioneer, request the Services Contracting Officer establish a contract with an authorized auctioneer, (in accordance with AFI 64-301, *NAF Contracting* and AFMAN 64-302, *NAF Contracting*). Use of Services or other local personnel who are skilled as auctioneers is permissible.

A11.3. Actions To Take During the *SEALED BID* Auction Period .

A11.3.1. Prior to the cut-off deadline, collect all bids at the identified central control point and place them unopened in a locked box.

A11.3.2. On the day of the cut-off deadline, collect the bids from the central control point and open them in the presence of *at least one witness* from outside the Services organization. This is needed to maintain the integrity of the bidding process.

A11.3.3. Record the amount of all bids on a locally devised form (hereafter "bid sheet").

A11.4. Actions to Take During an OPEN auction.

A11.4.1. Conduct registration according to guidance provided by the auctioneer and allow only approved authorized participation according to local policies (e.g., military personnel only; military, and DoD civilians only; or open to the public).

A11.4.2. Work with the auctioneer to complete the necessary paperwork for the high bidder.

A11.4.3. Perform and control the clerking function of the auction.

A11.4.3.1. What is involved in clerking at an auction? The clerk identifies and records winning bids on a locally devised form or form provided by the auctioneer (hereafter "bid sheet") and forwards the proper paperwork to the cashiers.

A11.4.4. Perform and control the cashier function of the auction.

A11.4.4.1. The cashier uses the bid sheet provided by the clerk to determine the amount the purchaser (i.e., high bidder) has agreed to pay.

A11.4.4.2. Provide proper documentation for vehicles, trailers, etc., to the purchaser at the time of payment. Bills of sale or receipts should accompany all purchases. Purchasers may make payments with cash, money orders, or VISA® and MASTERCARD® without making prior arrangements to have the bank send a bank letter of credit/guarantee. Checks may be accepted from holders of valid Air Force Military or Civilian Identification Cards without making prior arrangements for bank letters of credit/guarantee. Ensure checks contain sufficient information to locate the check writer in case the check is returned for insufficient funds. To accept checks from the public, request bidders have their bank either mail, or facsimile, bank letters of credit/guarantee directly to the Resource Management Flight (RMF) project officer. It is important that the letter is received directly from the bank, and not the individual. Do not accept bank guarantee cards, or the equivalent. If there is a bank letter of credit/guarantee on file in the RMF, a check may be accepted.

A11.5. After the Auction Period Closes .

A11.5.1. The Property Accounts Custodian will forward the bid sheet for sealed auctions to the RMFC.

A11.5.2. The RMFC (or designee) will:

A11.5.2.1. Notify the highest bidder with a time and deadline for property pick-up and payment. (For **SEALED BID**, only)

A11.5.2.2. Maintain a list, using the bid sheet, of non-winning bids for each property item auctioned for a minimum of 60 calendar days. (For **SEALED BID**, only)

A11.5.2.3. Receive the payment for purchases made at the time of pick-up by the highest bidder. (For **SEALED BID**, only)

A11.5.2.4. Use the bid sheet to verify that funds received from the purchaser agree with the actual bid made.

A11.5.2.5. Annotate the amount of the sale and the date each property item was received by its bidder on its respective AF Form 2534**, NAF Disposal/Transfer Receipt.**

A11.5.2.6. Review the inventory listing to ensure all items sold are accounted for and that all unsold items are still on hand.

A11.5.2.7. Provide a listing of items sold and dollar amounts collected to the RMFC for retention.

A11.5.2.8. Attach a copy of the winning sealed bid to the AF Form 2534**, NAF Disposal/Transfer Receipt**, when completed. (For **SEALED BID**, only)

A11.5.2.9. Complete a separate AF Form 1876**, NAF Consolidated Cost Center Report**, for the funds collected. Attach the bills of sale. (See **Attachment 19** for a sample of the AF Form 1876.)

A11.5.2.10. Ensure all AF Forms 2534 are completed, so that the items can be removed from the property list

A11.5.2.11. Forward this documentation (including AF Form 1876, bills of sale, and AF Forms 2534) to the NAF AO following conclusion of the auction.

A11.5.2.12. Deposit the payment with the Central Cashier no later than the next business day.

A11.5.3. The NAF Accounting Office (NAF AO) will account for funds received for:

A11.5.3.1. *Items on NAF property* records by crediting GLAC 913, Gain/Loss on Disposal of Assets, in the benefiting activity, and debiting GLAC 101, Cash in Bank.

A11.5.3.2. *Expendable equipment*, by crediting GLAC 812, Miscellaneous Income, in the benefiting activity, and debiting GLAC 101, Cash-in-Bank.

A11.5.3.3. Remove property item from the NAF property records in the month the purchaser receives the item.

A11.5.3.4. For an **OPEN** auction, account for funds expended for costs to hire an auctioneer to cost center code A1, GLAC 789, Miscellaneous Operating Expenses.

Attachment 12

PROCEDURES FOR NAF SALES OUTLETS

A12.1. Overview. NAF Sales Outlets, which are a Category C MWR Activity, may be used for the disposal of NAF -owned property. The *Services Outdoor Recreation Checkout Activity* is authorized to operate a sales outlet for excess NAF property. This activity is usually best suited to conduct NAF property sales, as it is manned and open during regular hours. This attachment outlines the responsibilities associated with operating a NAF Sales Outlet and the procedures to follow.

A12.2. What requirements must be met to be a NAF Sales Outlet? The sales facility must meet the following minimum requirements, they must have: a) a resale counter, b) shelving for item display, c) a cash register or an AF Form 2555, **NAF Cash Collection Record** for recording sales, d) a secure area for storing high value as well as pilferable items and e) locally determined customer services amenities. **NOTE:** Although a waiver may be granted to allow installations a location change, the responsibility of the sales outlets will remain with Outdoor Recreation. Under no circumstances, will management responsibility for a NAF Sales Outlet be transferred to another activity.

A12.3. Who plays a role in the sales outlet operation? The RMFC, all SV activity managers, and the Recreation or Community Support Flight Chief are responsible for the operation of this outlet. In addition, the RMFC along with the respective Activity Managers will select, price, advertise, and sell excess property. The Chief, LSS assists Activity Managers by interpreting these guidelines and helping them perform the procedures outlined in this attachment.

A12.4. Who is authorized to use the sales outlet? Customers authorized to purchase from the sales outlet are identified in AFI 34-262, *Services Programs and Use Eligibility*, Attachment 2, General MWR Program Eligibility and Use. ***NOTE*:** Local Services employees are authorized to use the NAF Sales Outlet, but you must establish procedures that ensure they do not have undue advantage in purchasing sale items. You should treat everyone fairly in sales opportunities.

A12.5. NAF Sales Outlet Procedures. Specific procedures and guidelines for operating a NAF Sales Outlet are provided in the paragraphs that follow.

A12.5.1. **Items Authorized for Sale** . Sales may include NAF procured capital assets on NAF property records, NAF procured supplies, and other NAF procured items not on the NAF property records.

A12.5.1.1. **Cost Center Used.** The sales activity operates in the cost center code (CCC) F6, NAF Resale Outlet. All direct Outdoor Recreation Activity expenses incurred to operate the outlet will also be recorded in CCC F6 (e.g., labor transfers for time spent running the outlet, supplies purchased, maintenance and repair costs, etc.). CCC F6 will be reimbursed for the handling costs associated with selling an activity's excess equipment. This cost center should be operated on a break-even basis. In any one fiscal year, CCC F6 should neither profit nor lose from this venture (or the profit or loss should be nominal).

A12.5.2. **Determining Sales Price** . The *Activity Manager and the Chief, LSS* determine the "fair market value" for all items to be sold. The RMFC resolves any pricing concerns. Enter the sales price of each item in the Remarks section of AF Form 2534. The Activity Manager signs as Property Custodian, the Sales Outlet Manager signs as Recipient. The Chief, LSS signs as Witness. Retain copies 1

and 2 of the form in the Outdoor Recreation files (CCC F6). Give copy 3 to the Activity Manager. The losing activity maintains the form until the item is sold and removed from the property records or is returned to the activity.

A12.5.3. **Determining Handling Fee.** The handling fee covers any direct expense the NAF Resale Outlet may incur. For the first quarter in operation, the NAF Resale Outlet will set the reimbursement rate at 20% of sales. At the end of the first full quarter, the RMFC, working with the outdoor recreation manager, reviews the income and expense statement for the NAF Resale Outlet. If there is a profit, reduce the reimbursement rate for the remainder of the fiscal year to ensure profits are nominal. If there is a loss, validate expenses before increasing the reimbursement rate. Repeat this process at the end of each quarter. Your objective is to achieve a break-even operation.

A12.5.4. **Documenting Property Transfer to the Sales Outlet.** The *using Activity Manager* (e.g., club, youth, etc.) prepares an AF Form 2534, **NAF Property Disposal/Transfer Receipt**, when selling NAF property. This includes NAF procured (excess) supplies or materials that are not on the activity's property records. To complete the form:

A12.5.4.1. Enter the name of the NAFI, Activity Cost Center, and the date of transfer to the Sales Outlet.

A12.5.4.2. Enter the property number from your inventory listing under "Asset Designation Number."

A12.5.4.3. Leave the assets designation number column for supplies and expendable equipment *blank*.

A12.5.4.4. Include a brief description of the item(s) to be sold. The Acquisition value is the original purchase price of the item.

A12.5.4.5. Change the column labeled "approval date" to "book value." In this column, enter the remaining (undepreciated) value of the item as listed on the property list. The gaining NAFI will be 51 and gaining cost center will be F6.

A12.5.4.6. List the items as they are to be sold (i.e., set, pair, etc.).

NOTE: **Book value = acquisition value less accumulated depreciation.**

A12.5.5. **Tagging Items for Sale.** The *Sales Outlet Manager* tags all items using the information on the AF Form 2534. On the tag, include the asset designator, description, and sales price. Establish a list of consecutive numbers for items with no property list number (i.e., excess supplies or expendable equipment). Use each number only once and be certain you enter this number on the tag and on the AF Form 2534.

A12.5.6. **Record of Sales** . Use a cash register tape or AF Form 2555**, NAF Cash Collection Record**, to record all sales. If a cash register is used, record the item number along with description.

A12.5.7. **Instructions for Preparing** AF Form 1876**, NAF Consolidated Cost Center Report (CCR)**. The *Activity Manager or designee* prepares AF Form 1876 each day for the prior day's sales, inserting the GLAC lines needed in account number order.

A12.5.7.1. Determine activity cost center from AF Form 2534 of item sold.

A12.5.7.2. On the AF Form 1876, add the General Ledger Account Code (GLAC) of 913, Gain/Loss on Disposal of Assets. The columns will be for each activity cost center codes of items sold.

Consolidate items by cost center code. Enter the dollar amount on GLAC 913 for all equipment items and GLAC 812 for supplies and non-capital sales. The total should match the total accountability from the AF Form 1875, **NAF Individual Cashier's Report**, if a cash register is used or the total sales figure if the AF Form 2555 is used. (For the sale of lodging and other NAFI items, see **paragraph A12.5.7.7.** below.)

A12.5.7.3. Add GLAC 801, Reimbursement from Another Activity/NAFI, to the line above GLAC 812. The cost center will be F6. Multiply each total of GLAC 913 and 812 by the agreed upon Sales Outlet percent of sales. This handling fee covers only those direct costs related to the sales of NAF property. Examples of these direct costs are labor transfers for time spent running the outlet, supplies purchased for the resale activity, maintenance and repair costs associated with the sales outlet, etc. Enter the handling fee in GLAC 801. The sales outlet is intended to be a break-even operation. The handling fee will be set to achieve that objective. When posting to the general ledger, post only the total handling fee amount to cost center F6.

A12.5.7.4. Add GLAC 789, Miscellaneous Operating Expenses, to the line that reads "Other". The cost centers will be the same as used for GLAC 913 and 812. Multiply the sales for each cost center by the same percentage used for GLAC 801. After you have completed the calculations, the total for all cost centers will equal the amount in GLAC 801. If there is a variance due to rounding, make an adjustment so the amounts equal GLAC 801.

A12.5.7.5. Enter the cash you deposit by cost center in the deposit line. The total will be your actual cash deposit.

A12.5.7.6. Complete AF Form 1876 by finishing the Total Accountability and Cash Accountability lines.

A12.5.7.7. Selling lodging and other NAFI items. ***NOTE*:** Do not "mix" the sale of different NAFI sales on the same AF Form 1876. Use a separate AF Form 1876 for each NAFI. The cost centers listed on the AF Form 1876 will only be for activities in the same NAFI. Add the GLAC 249, Other Payables, for other NAFIs. The amount on this line will be the amount of the items sold less the calculated sales handling percentage amount. For example, using lodging sales of $75.00 and a sales handling fee of 20% ($75 x 20% = $15; $75 - $15 = $60) enter the calculated percentage amount to GLAC 801. Prepare an AF Form 1804, **NAF Inter-fund Dollar Transfer**, to reimburse the $60 for lodging for items sold. The $15 sales percentage entry for the Disbursing NAFI (51) will be a debit to GLAC 249. The entries for the receiving (lodging) NAFI (70) will be a credit to GLAC 913XX and/or 812XX(appropriate cost center) for 100% of the selling price, and debit 789XX (appropriate cost center) for the calculated percentage.

A12.5.7.8. Preparing AF Form 2534. The Sales Outlet Manager completes this form for all items sold and attaches it to the daily CCR. For items on the property listing, forward two copies of the AF Form 2534 to the NAF Accounting Office (AO). Using this form as the source document, the NAF AO removes any capital assets from the property list. THIS IS IMPORTANT AS AUDITS CONTINUE TO NOTE THE NAF AO's FAILURE TO REMOVE PROPERTY FROM THE NAFI MASTER PROPERTY RECORDS. One copy is forwarded to the originating activity for them to adjust their records.

Attachment 13

VEHICLES AUTHORIZED FOR SERVICES ACTIVITIES BY CATEGORY

The following list of Category A, Category B, and Category C activities are sourced from AFI 65-106, *Appropriated Fund Support of Morale, Welfare and Recreation Programs and Nonappropriated Fund Instrumentalities.*

Category A (APF)	**Mission Sustaining Activities.** Authorizations for Category A activities may be found in Allowance Standard 019, Mission Application M (Services). **NOTE:** Category "A" activities are not authorized NAF or DRMO acquired vehicles.
Category B (NAF)	**Basic Community Support Program.** These activities are authorized to obtain NAF, confiscated or DRMO acquired vehicles for daily use on permanent dispatch. Specific activities include: ***1. Child Care and Youth Programs*** a. Child Development Programs b. Youth Activities c. School Age Care d. Resource and Referral ***2. Community Programs*** a. Cable and/or Community Television b. Recreation Information, Ticket and Tours Services c. Recreational Swimming ***3. Outdoor Recreation Programs*** a. Directed Outdoor Programs b. Outdoor Recreation Equipment Checkout c. Boating Without Resale or Private Berthing d. Camping e. Riding Stables, Government-owned or leased ***4. Individual Recreation Skill Programs*** a. Amateur Radio b. Performing Arts (Music, Drama and Theater) c. Skills Development (Arts and Crafts) d. Bowling (12 lanes or less) e. Sports Programs (above intramural level)

Category C (NAF)	**Revenue Generating Programs.** These activities are authorized to obtain NAF, confiscated or DRMO acquired vehicles for daily use on permanent dispatch. Specific activities include: ***1. Hospitality and Lodging*** a. Joint Service facilities and/or Armed Forces Recreation Centers b. Food, Beverage and Entertainment Programs c. Membership Club Program (i.e. Officers' Club, NCO Club) d. Non-membership Program e. Snack bars incidental to operation of other programs ***2. Unofficial Lodging Program*** a. Recreational Lodging (Cabins, cottages, trailers, trailer and/or recreational vehicle (RV) parks with hook-ups) **Other Special Interest Programs** a. Flying Programs b. Parachute and Sky Diving Program c. Rod and Gun Program d. Scuba and Diving Program e. Horseback Riding f. Video Program **Other Revenue-Generating Programs** a. Resale b. Amusement and Recreation Machines and/or Gaming c. Bowling (Over 12 Lanes) d. Golf e. Veterinary Clinic f. Boating (With Resale or Private Boat Berthing) g. Equipment Rental h. Unofficial Commercial Travel Services i. Audio & Photo and Other Resale Activities j. Bingo k. Catering l. Motorcycle Clubs m. Skating Rinks n. Skeet/Trap Ranges o. Miniature Golf ***4. Overhead Functions***. a. NAF Management (Slot Program, Payroll, Purchasing, Data Automation, Private Organizations) b. Logistics Support Activity c. Marketing

Attachment 14

INTERNAL CONTROL CHECKLIST FOR PROPERTY

PROTECTION OF PROPERTY	Yes	No	Comments
Has the activity manager coordinated with the chief, security police to establish periodic patrols of areas where NAF property is stored, particularly at night? (AFMAN 34-212, para 7.1.2)			
Has the manager prepared an OI outlining methods of surveillance to detect and prevent misappropriation or misuse of property? (AFMAN 34-212, para 7.1.2)			
Are secure inside storage areas used whenever possible? (AFMAN 34-212, para 7.2.6)			
If there is a central storeroom facility, is it large enough to house all supplies and merchandise under a single roof? (AFMAN 34-212, para 7.3)			
Has a regular schedule for routine maintenance been developed to ensure equipment such as aircraft, stoves, band saws, freezers, coolers, etc., will not malfunction? (AFMAN 34-212, para 7.3)			
Are exterior doors and windows sufficiently secured? (Window bars are recommended.) (AFMAN 34-212, para 7.3)			
Are receiving reports forwarded to the NAF AO no later than the first business day after receipt and acceptance of the goods or services? (AFI 34-209, para 1.2)			
Are partial shipments documented on the receiving report? (AFI 34-209, para 8.4)			
Did the property custodian correct all discrepancies identified in the annual NAF property inventory? (AFMAN 34-214, para 7.15, 12.7)			
Did the property custodian correct all discrepancies identified in the annual inventory of APF property? (AFMAN 23-110, Vol. II, Part 13, Chap. 8)			
Did the Chief, LSS correct all discrepancies identified in the annual inventory of DRMO property? (AFI 34-204, para **4.4.1.3.**)			

Attachment 15

ANNUAL PROPERTY ACCOUNT CERTIFICATION FORMAT

A15.1. Use the format below for annual Property Account Certification.

Example:

I certify the property/equipment, to include pilferable items, listed on NAFI/activity account number(s) _____ - for NAF, DRMO, APF (circle appropriate account(s)) on this date _____ is required for the continued operation of the _____ (name of activity). I further certify all inventory discrepancies found during the attached annual inventory have been corrected.

Date of Inventory: _____

Signed (Chief, LSS): _____

Activity Manager: _____ Account Custodian _____

A copy of this certification is maintained in the property account file in the SV Logistics Office.

Attachment 16

KEY PROCESSES FOR DISPOSING OF NONAPPROPRIATED FUND PROPERTY

A16.1. Before taking any disposal action, be certain another NAFI account on the same installation cannot make use of the item. With the help of the Chief, LSS, check with other Services activity account holders to determine if a need exists. Types of disposal include:

A16.2. Trade-in for credit toward the purchase of a new/similar item when in the best interest of the owning NAFI (excludes vehicles).

A16.3. Transfer to another DOD NAFI on the installation or elsewhere on a reimbursable basis at fair market value at the expense of the gaining NAFI.

A16.4. Transfer to other DOD agencies with the assistance of the Servicing DRMO.

A16.5. Sale through sealed bid or announced auction.

A16.6. Sale through periodic NAF property sales when there is no formally established NAF property sales outlet.

A16.7. Sale through NAF property sales store outlet.

A16.8. Turn in to DRMO for disposal.

A16.9. Through a NAF or installation Qualified Recycling Program.

Attachment 17

SERVICES VEHICLE CORE REQUIREMENTS ALLOWANCE SOURCE CODE (ASC) 019

A17.1. This attachment lists the specific vehicle core requirements for Services taken from *Allowance Source Code 019, Mission Code, (M),* located in quarterly CD-ROM (obtained through base publication). Specific requirements are shown in **Figure A17.2.**. **Figure A17.1.**. includes the Services activities with core vehicle requirements.

Figure A17.1. Appropriated Fund Vehicle (APF) Justification.

Services Activity	Description of Requirements
Commander/ Division Chief	AFI 65-106, *APF Support of Morale, Welfare, and Recreation and Nonappropriated Fund Instrumentalitie*s, identifies Executive Control and Command Supervision (ECCS) to include Services Commander/Division Chief, deputy commander and flight chiefs and AFI 24-301, *Vehicle Operation*s, identifies Services staff engaged in direct administrative support may use general purpose vehicles acquired with APF. ECCS are those managerial functions located above the direct program operational level of individual Services programs at a base, major command, or headquarters that supports planning, organizing, directing, coordinating, and controlling the overall operations of Services programs, but not necessarily identified or included on manning or staffing guides or personnel documents for support of Services. It consists of program, fiscal, logistics, and other management functions that are separate from the daily working level activities and tasks of Services programs.
Resource Management Flight	**Logistics Section.** The Chief, Logistic Support is the squadron/division Vehicle Control Officer in charge of all Services vehicles. A 1/2-ton pickup is required to conduct daily supply operations. It will be used to pickup/deliver supplies, coordinate logistics actions, and conduct supply business within and outside the base. Services activities are not centrally located on base; therefore, a vehicle is required to provide support.

Services Activity	Description of Requirements
Combat Support Flight	**Fitness Centers/Sports Complexes.** Truck P/U 4x2 standard or truck P/U compact 4x4 is required to support field maintenance and repairs, supply pickup, delivery, bleacher and equipment movement. This includes transport of maintenance equipment and bleachers to tennis courts, softball, soccer, flag football fields, jogging trails, and running tracks. They may also be used to support field days, base-wide sports days, or any other event sponsored by the base. Additional vehicles will be authorized if supporting more than 4,000 active duty, guard, and reserve authorized at the installation. Determine the number of active duty, guard, and reserve authorized by calling your local manpower and personnel employment section (to include file part C). Tractor will be used for field maintenance and to alleviate potential safety hazards of playing fields. The tractor is used to drag and grade ball fields, prepare warning tracks, replace eroded soil on ball fields, perform digging functions associated with base and home plate replacement, and to haul sports equipment or other support items. In addition, AS410 Morale, Welfare, Recreation and Physical Training, Part C will be updated to include a turf truck, and riding mower to supplement your current vehicles.
	Food Service. This requirement exists to support APF food service functions that have to transport perishable foods at overseas locations and bases without Prime Vendor. Additionally, the vehicle may be required at some stateside locations to transport food from central prep locations, as well as transferring finished and unfinished perishable products, and WRM rations between dining facilities. The need to support field exercises and other local contingencies constantly requires the use of a 2 1/2-ton refrigerated vehicle. The height of the 2 1/2-ton vehicle is the minimum requirement because smaller vehicles do not marry up to the receiving docks and require custom ramps be built and used while loading and unloading products. This constantly presents safety concerns to food managers.
	Troop Support. 653 ABG/LGSE message 011541Z Apr 94, Subject: Basis of Issue for Material Handling Equipment (MHE) to Support Troop Issue Effective October 1994, states allowance for troop support will be entered into the "AZ" part and section of Allowance Standard 019 (formally Table of Allowance 012), effective 1 May 94. All equipment identified on Food Services' original input for Troop Support is needed at both Prime Vendor and non-Prime Vendor bases. Although the amount of Troop Support warehousing will be greatly reduced when Prime Vendor is implemented, we've asked bases to maintain their warehouses to accommodate storage of some local purchase items, not provided by the Prime Vendor and to accommodate storage of items for exercising units.

Services Activity	Description of Requirements
	Lodging. Vehicle requirement exists to support all APF lodging functions IAW AFI 65-106, *Appropriated Fund Support of Morale, Welfare, and Recreation and Nonappropriated Fund Instrumentalitie*s, to include daily runs to the central cashier, the NAF accounting office, and pickup and turn-in of APF supplies and equipment for lodging. This vehicle may also be used (dependent on the personnel available) to: transport guests checking in when (1) the base taxi/shuttle is not available and (2) the building to which they are being billeted is located in an area of the base that isn't within walking distance or (3) to support base reception plans (e.g. IG visits, START, etc.) that requiring movement of passengers and/or baggage.
	Laundry. Vehicle requirement exists to support all APF laundry functions IAW AFI 65-106. The 4-, 5-, and 8-ton covered vehicles are required to transport dirty and clean linen from the numerous pickup points to and from the laundry plant. **NOTE:** We understand that not all bases use carpet cleaning vans, but the following may be used when trying to obtain these vans from the base motor pool.) The carpet cleaning vans are needed to provide carpet cleaning service to base organizations and family housing units. **A must requirement overseas since this service is not provided in the locations of our laundry plants: Okinawa and Turkey**.
Community Support Flight	**Outdoor Recreation Skills.** Required to carry large or heavy outdoor recreation equipment items, facility maintenance, and repair materials, and relocate playground elements, park benches, and picnic tables.
	Skills Development Center (SDC). The SDC is required to assist other Services activities with vehicle maintenance on all NAF vehicles. SDC vehicle would be used for transportation of parts and materials required for equipment repair. The vehicle is a Services vehicle and would be used in support of the operation and its vehicle repair program, which are non-income generators.
	Family Day Care. Vehicle will be used by the Family Day Care (FDC) Program. FDC must deliver supplies and equipment from the FDC Lending Program to FDC Homes (FDCH) on a recurring basis. Additionally, each FDCH is required to be visited, as a minimum, one time per month by the FDC Coordinator. The FDC Program is funded completely with APFs and has no revenue generating capability. As a result, no NAFs or NAF vehicles are available for use.
Entertainment -TOPS IN BLUE (Randolph AFB only)	Tractor, trailer, and bus will be used to transport the AF TIB equipment and personnel while touring the CONUS and Canada each year. It will also be used in support of the annual AF Worldwide Talent Contest and other Services activities as approved by HQ USAF/ILV. These vehicles will be under the complete operational control of Headquarters Air Force Services Agency (HQ AFSVA) and will not be subject to use by base motor pool or considered in mobility planning for exercises. The 1/2-ton pickup will be used by TIB logistics coordinator at Lackland AFB for pickup and delivery of equipment and supplies from local business vendors to and between the TIB Tech Center and Production Center at Lackland and constantly move equipment between centers for activity preparations and facility maintenance. Also, it will be used for distribution runs from Lackland to HQ AFSVA offices.

Figure A17.2. Allowance Source Code 019, Services, Vehicle Core Requirements.

Code	Stock Number	Nomenclature	Basis of Issue
Commander/Division Chief			
	2320-00-540-1428	Trk P/U 4X2 Std	1 per 2 Commander/Division Chief and Flight Chiefs
Resource Management Flight			
	2320-00-540-1428	Trk P/U 4X2 Std	1 per *Logistics* Section
Combat Support Flight			
	2320-00-540-1428	Trk P/U 4X2 Std	1 per *Base Fitness Center* (NOA) 2320-01-087-8223 1 additional if supporting more than 4,000 active duty, guard, and reserves (NOA) 2320-01-087-8223
	2320-01-087-8223	Trk P/U Compact 4X4	1 per *Base Fitness Center* (NOA) 2320-00-540-1428 or 2320-01-009-6194 1 Additional if supporting more than 4,000 active duty, guard, and reserves (NOA) 2320-00-540-1428 or 2320-01-009-6194
	2420-00-113-8984	Tractor, Wheeled General Purpose	1 per *Base Fitness Center* supporting every three playing fields
	2320-00-770-4467	Truck, Refrigerated, 2 ½ Ton	1 Per *Food Service* function
	3930-01-102-2185	Trk, FL, Elec 2,500	1 per *Troop Support* when NOA 3930-01-102-8906 3930-01-103-0494 3930-01-104-0164 (1 additional for each $100K of troop sales)

Code	Stock Number	Nomenclature	Basis of Issue
	3930-01-102-8906	Trk, FL, Elec 3K	1 per *Troop Support* when NOA 3930-01-102-2185 3930-01-103-0494 3930-01-104-0164 (1 additional for each $100K of troop sales)
	3930-01-103-0494	Trk, FL, Elec 3K Walk Oper	1 per *Troop Support* when NOA 3930-01-102-2185 3930-01-103-0494 3930-01-104-0164 (1 additional for each $100K of troop sales)
	3930-01-104-0164	Trk, FL, Elec 2,500 PT	1 per *Troop Support* when NOA 3930-01-102-2185 3930-01-102-8906 3930-01-103-0494 (1 additional for each $100K of troop sales)
	2320-01-009-6194	Trk, P/U compact	1 per *Lodging Reservation Desk*
	2320-00-926-0970	Trk, Carryall	In-house *Laundry Operation* (Kadena - 3; Eglin - 2; Incirlik - 1)
	2320-01-064-8540	Trk, Cargo 1 ½ Ton	In-house *Laundry Operation* (Kadena - 1; Incirlik - 1)
	2320-01-090-7786	Trk, Tracker 15 Ton	In-house *Laundry Operation* (Kadena - 1)
	2330-00-835-9037	Trailer, 45 Ft	In-house *Laundry Operation* (Kadena - 1)
	2320-00-835-8237	Trk, 4 Ton Covered	In-house *Laundry Operation* (Kadena - 3)
	2320-01-230-0307	Trk, 5 Ton Covered	In-house *Laundry Operation* (Kadena - 2)
	2320-00-191-1310	Trk, 8 Ton Covered	In-house *Laundry Operation* (Kadena - 2)
Community Support Flight			
	2320-00-540-1428	Trk, P/U 4X2 Std	1 per *Outdoor Recreation* Activity and 1 per Off Base Recreation Activity

Code	Stock Number	Nomenclature	Basis of Issue
	2320-00-540-1428	Trk, P/U 4X2 Std	1 per *Skills Development Center*
	2320-01-009-6194	Trk, P/U Compact	1 per *Base Family Daycare* (FDC) Program
Entertainment (TOPS IN BLUE)			
	2310-00-877-5647	Bus, 41 Passenger Intercity, Heavy Duty	1 per *"TOPS IN BLUE"* (Randolph AFB, TX only)
	2320-01-090-7786	Tractor, 15 Ton	1 per *"TOPS IN BLUE"* (Randolph AFB, TX only)
	2330-00-835-9037	Trailer, 45 Ft, Van Expandable	1 per *"TOPS IN BLUE"* (Randolph AFB, TX only)
	2320-00-540-1428	Trk, P/U 4X2 Std	1 per *"TOPS IN BLUE"* (Randolph AFB, TX only)

Attachment 18

SAMPLE FORM – NAF PROPERTY DISPOSAL/TRANSFER RECEIPT

NAF PROPERTY DISPOSAL/TRANSFER RECEIPT

PURCHASING NAFI **Anywhere AFB**	COST CENTER **Anywhere Enlisted Club**	DATE **Today's**

ASSET DESIGNA-TION NO.	DESCRIPTION	ACQUISI-TION VALUE	APPROVAL DATE	REMARKS
NC00101	Collectramatic Pressure Fryer	$3,010.00		**Place Current Book**
NC00102	Breading Station	1,023.00		**Value of all items –**
NC00103	Clark Radiant Electric Broiler	1,200.00		**To be used to setup**
NC00104	Vulcan Broiler	4,500.00		**At gaining base**
NC00411	Cleveland Modular Steamer	6,997.00		
NC01001	Frozen Drink Machine	1,600.00		
NP00301	Lexmark Printer	810.00		
NB02006	Television, 19", SN 15948726357	350.00		
	Make 3 copies of this form!!!			

GAINING NAFI (*Transfer only*) Somewhere **AFB** COST CENTER: **Somewhere Enlisted Club**

NEW ASSET NO.	ASSET ACCOUNT	EXPENSE ACCOUNT	RESERVE ACCOUNT	ACQUISI-TION VALUE	SALVAGE VALUE	PRO-JECTE D LIFE	TRANSFE R DATE (*MMDD YY*)
NP00236	798 X2	798 X2	798 X2	-0-	-0-	0	**Date of pickup/ delivery**
NP00237	798 X2	798 X2	798 X2	-0-	-0-	0	**Date of pickup/ delivery**
NP00238	**CONTINUE**	**UNTIL YOU**	**HAVE EACH**	**ITEM ADDED**	**TO MFAL**		
NP00239							
NP00240							
NP00241							
NP00242							
NP00243							

PROPERTY CUSTODIAN (Signature)	RECIPIENT (Signature)	WITNESS
Anywhere AFB, Activity Manager	Somewhere AFB, Activity Manager	Somewhere AFB, Chief, LSS

AF Form 2534, Jul 87 Previous Edition is OBSOLETE Copy 1 - NAF Financial Mgmt B

Attachment 19

SAMPLE FORM – NAF CONSOLIDATED COST CENTER REPORT

SAMPLE

Attachment

PAGE 1 OF 1 PAGES

NAF CONSOLIDATED COST CENTER REPORT

Reports Control Symbol RCS:

DATE 15 Jun 99

INSTALLATION

NAF/ACTIVITY 51 / F6 NAF Resale Outlet

DEPOSIT NUMBER

COST CENTER ACCOUNTABILITY		SUFFIX	COST CENTER CODE	COST CENTER CODE	COST CENTER CODE	COST CENTER CODE	COST CENTER CODE	TOTAL NAF/ CENTER
			X2	X3				
ACCOUNTS RECEIVABLE COLLECTED	111							
DISHONORED CHECK COLLECTIONS	112							
DINERS' CLUB RECEIVABLE	116							
CHARGE TIPS PAYABLE	214							
UNEARNED INCOME	232							
Other Payables	249	00			60.00			60.00
SALES-NONTIP ENVIRONMENT	301							
CASH SALES-TIP ENVIRONMENT	301	1						
CHARGE SALES-TIP ENVIRONMENT, NO TIPS	301	2						
CHARGE SALES-TIP ENVIRONMENT, W/TIPS	301	3						
SALES-SPECIAL FUNCTIONS	301	4						
FEES AND CHARGES	501							
AMUSEMENT INCOME	505							
CONCESSIONS INCOME	506							
TOTAL SERVICE CHARGES/CONTRACTS	507							
ADMISSIONS INCOME	508							
207 Reimbursement from Another Activity	801	F6	16.00	9.00	15.00			40.00
MISCELLANEOUS INCOME	812							
Gain/Loss on Disposal of Assets	913		80.00	45.00				125.00
TOTAL ACCOUNTABILITY			96.00	54.00	75.00			225.00
TOKENS REDEEMED		-						
COUPONS REDEEMED		-						
GIFT CERTIFICATES		-						
OTHER Misc Operating Expense	789	-	16.00	9.00				25.00
COMMERCIAL CHARGE DEPOSIT		-						
CHARGES ON ACCOUNT		-						
CASH ACCOUNTABILITY		=	80.00	45.00	75.00			200.00
CASH DEPOSIT (Actual Cash) DP		-	80.00	45.00	75.00			200.00
CASH OVER (SHORT) (Dr, Cr 789)		=	Ø	Ø	Ø			Ø

TIPS PAYABLE	
NAME	AMOUNT

REMARKS

REQUIRED SIGNATURES

PREPARED BY	APPROVED BY MANAGER OR DESIGNEE	POSTED BY

AF FORM 1876, OCT 92 PREVIOUS EDITION WILL BE USED.

Attachment 20

SAMPLE MASTER FIXED ASSET LISTING (MFAL)

PROGRAM ID: FP-300 AF MWR FUND PROPERTY LIST BY NUMBER DATE: 5 APR 2004 TIME: 7:36 PAGE: 54

NAFI: 05 ACTIVITY: ALL FUND:NA,NB,NC,NF,NL,NP,DC,DP,CL,NN,GRANDFATHERED AS OF DATE:ALL DATES

SYSTEM ASSET DESIGNATOR	SUB	PROPERTY DESCRIPTION	PARTIAL MDL/SRL #	ACQ DATE	ACQUIRED VALUE	# PER	# TRN	ACCUMULATED DEPRECIATION	CURRENT VALUE
NC0000001168	00000	L305JW CM CHAIN MOTOR		09 DEC 1991	1,480.75	24	24	1,480.75	0.00
LOCAL#:92-081			ACTIVITY:A1PE					GLAC:181	00
NC0000001169	00000	L307JW CM CHAIN MOTOR		09 DEC 1991	1,480.75	24	24	1,480.75	0.00
LOCAL#:92-082			ACTIVITY:A1PE					GLAC:181	00
NC0000001170	00000	L310JW CM CHAIN MOTOR		09 DEC 1991	1,480.75	24	24	1,480.75	0.00
LOCAL#:92-083			ACTIVITY:A1PE					GLAC:181	00
NC0000001171	00000	L311JW CM CHAIN MOTOR		09 DEC 1991	1,480.75	24	24	1,480.75	0.00
LOCAL#:92-084			ACTIVITY:A1PE					GLAC:181	00
NC0000001172	00000	MICRO CAMERA/LENS/MTR		10 JAN 1992	2,853.00	48	48	2,853.00	0.00
LOCAL#:92-216			ACTIVITY:A1O1					GLAC:181	00
NC0000001173	00000	SHREDER/PAPER MO#31386ST		28 FEB 1992	2,267.21	72	72	2,267.21	0.00
LOCAL#:92-261			ACTIVITY:A1FF					GLAC:181	00
NC0000001174	00000	DIN CONTROL RACK 92157		31 JUL 1992	13,076.78	36	36	13,076.78	0.00
LOCAL#:92-275			ACTIVITY:A1PE					GLAC:181	00
NC0000001175	00000	SYN SMPLR A14912500510		31 JUL 1992	2,100.00	36	36	2,100.00	0.00
LOCAL#:92-276			ACTIVITY:A1PE					GLAC:181	00
NC0000001176	00000	SPIRST MIX CON SN7466		31 MAR 1992	3,876.53	36	36	3,876.53	0.00
LOCAL#:92-283			ACTIVITY:A1PE					GLAC:181	00
NC0000001177	00000	EAW SPEAKER DS253 #1319		30 APR 1992	1,120.00	24	24	1,120.00	0.00
LOCAL#:92-301			ACTIVITY:A1PE					GLAC:181	00
NC0000001178	00000	EAW SPEAKER DS253 #1320		30 APR 1992	1,120.00	24	24	1,120.00	0.00
LOCAL#:92-302			ACTIVITY:A1PE					GLAC:181	00
NC0000001179	00000	YAM MC2408 MIXR HX01026		30 APR 1992	2,650.00	36	36	2,650.00	0.00
LOCAL#:92-340			ACTIVITY:A1PE					GLAC:181	00
NC0000001180	00000	INTELLEBEAM SN 9562		31 MAY 1992	3,675.00	24	24	3,675.00	0.00
LOCAL#:92-373			ACTIVITY:A1PE					GLAC:181	00
NC0000001181	00000	INTELLEBEAM SN 9564		31 MAY 1992	3,675.00	24	24	3,675.00	0.00
LOCAL#:92-374			ACTIVITY:A1PE					GLAC:181	00
NC0000001182	00000	BAR CODE SYS SN 20783		31 MAY 1992	1,774.00	36	36	1,774.00	0.00
LOCAL#:92-378			ACTIVITY:A1PE					GLAC:181	00
NC0000001183	00000	BAR CODE SYS SN 20770		31 MAY 1992	1,774.00	36	36	1,774.00	0.00
LOCAL#:92-379			ACTIVITY:A1PE					GLAC:181	00
NC0000001184	00000	BAR CODE SYS SN 20796		31 MAY 1992	1,774.00	36	36	1,774.00	0.00
LOCAL#:92-380			ACTIVITY:A1PE					GLAC:181	00
NC0000001185	00000	REFRIG SN 926536		30 JUN 1992	1,725.00	36	36	1,725.00	0.00
LOCAL#:92-435			ACTIVITY:A1PE					GLAC:181	00
NC0000001186	00000	TRUSS SYSTEM 19892		30 JUN 1992	9,603.56	24	24	9,603.56	0.00
LOCAL#:92-438			ACTIVITY:A1PE					GLAC:181	00
NC0000001187	00000	INTELLEGEAM SN 10400		31 JUL 1992	3,725.00	36	36	3,725.00	0.00
LOCAL#:92-450			ACTIVITY:A1PE					GLAC:181	00
NC0000001188	00000	INTELLEBEAM SN 10547		31 JUL 1992	3,725.00	36	36	3,725.00	0.00
LOCAL#:92-451			ACTIVITY:A1PE					GLAC:181	00
NC0000001189	00000	INTELLEBEAM SN 10548		31 JUL 1992	3,725.00	36	36	3,725.00	0.00
LOCAL#:92-452			ACTIVITY:A1PE					GLAC:181	00
NC0000001190	00000	INTELLEBEAM SN 10549		31 JUL 1992	3,725.00	36	36	3,725.00	0.00
LOCAL#:92-453			ACTIVITY:A1PE					GLAC:181	00
NC0000001191	00000	DDRUM SYS 41993		30 APR 1993	5,345.00	24	24	5,345.00	0.00
LOCAL#:93-008PE			ACTIVITY:A1PE					GLAC:181	00
NC0000001192	00000	LIGHT&STAGE TRUSS 52593		31 MAY 1993	14,098.80	36	36	14,098.80	0.00
LOCAL#:93-017PE			ACTIVITY:A1PE					GLAC:181	00

Attachment 21

SAMPLE DD FORM 1348-1A, ISSUE RELEASE/RECEIPT DOCUMENT

Figure A21.1. Withdrawing Item From DRMO.

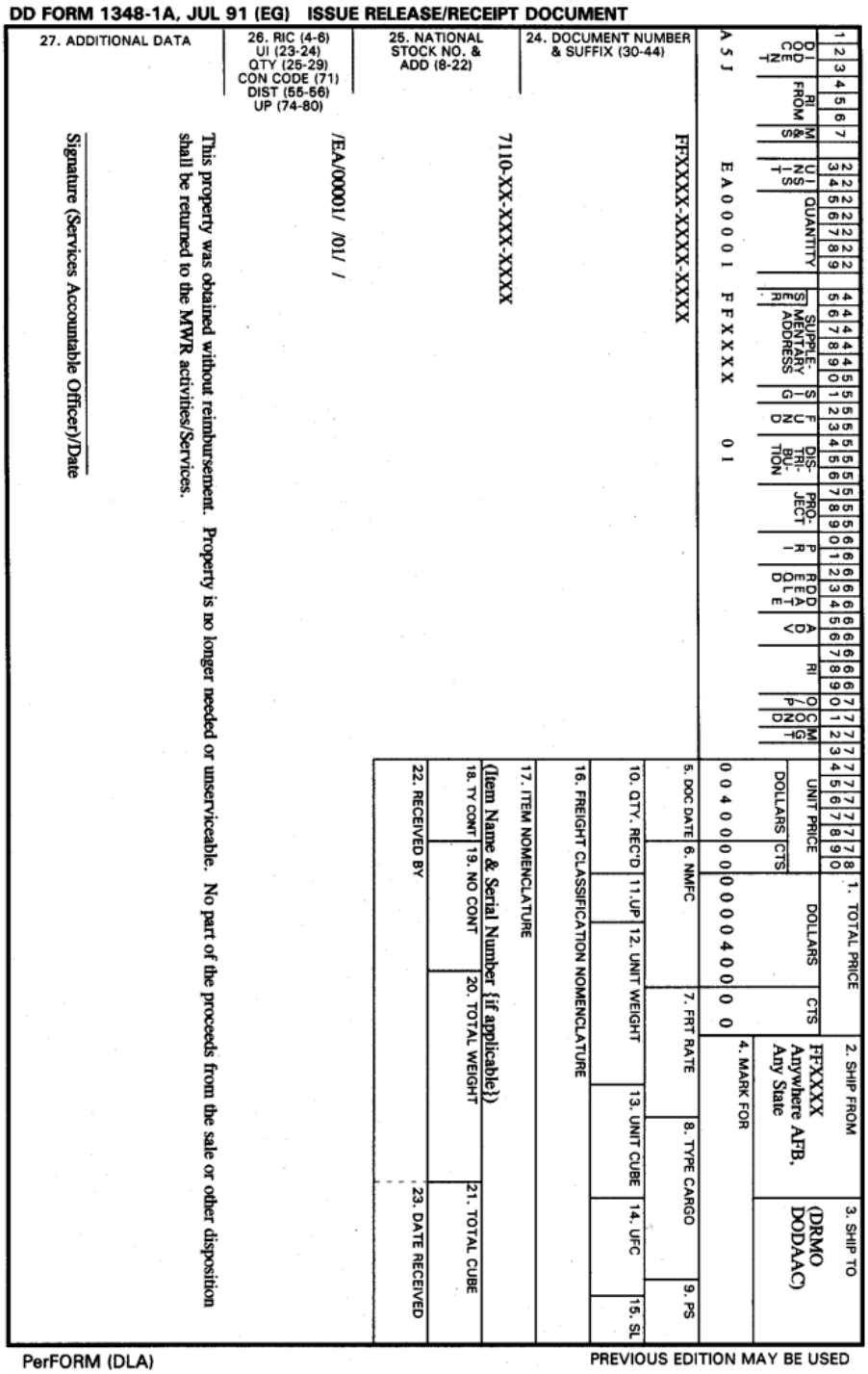
DD FORM 1348-1A, JUL 91 (EG) ISSUE RELEASE/RECEIPT DOCUMENT

| | | |

Attachment 22

SAMPLE DD FORM 1348-1A, ISSUE RELEASE/RECEIPT DOCUMENT

Figure A22.1. Returning Item Previously Withdrawn From DRMO.



DD FORM 1348-1A, JUL 91 (EG) ISSUE RELEASE/RECEIPT DOCUMENT

| | | |

Attachment 23

SAMPLE DD FORM 1348-1A, ISSUE RELEASE/RECEIPT DOCUMENT

Figure A23.1. Turning In NAF Property For Sale.

DD FORM 1348-1A, JUL 91 (EG) ISSUE RELEASE/RECEIPT DOCUMENT

27. ADDITIONAL DATA	26. RIC (4-6) UI (23-24) QTY (25-29) CON CODE (71) DIST (55-56) UP (74-80)	25. NATIONAL STOCK NO. & ADD (8-22)	24. DOCUMENT NUMBER & SUFFIX (30-44)
FUND ACCOUNT #57X6875	This property was procured with nonappropriated funds (NAF). NAF reimbursement. Request that check be made payable and mailed to: _____ (NAFI account address).	/EA/00001/ /01/ /	7110-XX-XXX-XXXX

| | | |

Attachment 24

IC 2004-1 TO AFI 34-204, PROPERTY MANAGEMENT

27 AUGUST 2004

SUMMARY OF REVISIONS

This revision incorporates Interim Change IC 2004-1 TO AFI 34-204, PROPERTY MANAGEMENT. This interim change (IC) 2004-1 provides guidance for Air Force Services Property Management. It incorporates revised definitions for pilferable items, bulk purchases, and quantity supply type items. It includes new procedures to account for APF Budget Code 9 items. It includes updated inventory procedures for bulk and pilferable equipment items. A bar (|) indicates revision since previous edition. The entire text of the IC is at the last attachment.

3.3.3.1. For NAF and APF property, forward the original copy of the receiving documents to the NAF accounting office and provide a copy of the receiving document to the Chief, LSS by the next duty day.

3.3.3.3. The Chief, LSS, should file the NAF and APF receiving document in the folder for that particular activity and retain it until they have completed their monthly Master Fixed Asset Listing (MFAL) reconciliation to ensure all new property has been recorded. See **paragraph 3.4.1.** for a description of the MFAL.

3.3.3.3.1. DELETED.

3.4. PHASE 2 – Accounting for Property Received. All NAF, DRMO, and APF furniture, fixtures, and equipment (FF&E) classified as accountable as well as items designated as pilferable must be accounted for from the time a Services activity takes possession or a NAFI takes title, until ultimate consumption or disposal of the property. There are two forms used to record Services property, the **Master Fixed Asset Listing (MFAL**) or the **Custodian Authorization/Custody Receipt Listing (CA/CRL).**

3.4.1. Master Fixed Asset Listing (MFAL). The MFAL is the report used to record FF&E and pilferable items from all sources - NAF, DRMO, and APF (except APF property with an acquisition cost over $100,000). The NAF Accounting Office (AO) maintains the MFAL. The MFAL will be used to record property for all Air Force Central NAFIs and NAFIs under the purview of the Air Force Morale, Welfare, and Recreation Advisory Board (AFMWRAB), the Air Force Civilian Welfare Fund Board, and the Air Force Fisher House Fund Board, and will also be used to record property in readiness, mortuary affairs, and appropriated fund dining facilities. The NAF AO will provide the Chief, LSS and applicable Property Account Custodian a complete MFAL on a monthly basis. See **Attachment 20** for a sample MFAL.

3.4.3. DELETED.

3.5. **What Constitutes Non-Accountable FF&E?** Non-accountable FF&E include:

3.5.1. NAF Bulk Purchased FF&E. Equipment type items (televisions, microwaves, tables, chairs, bar stools, mattresses, box springs, curtains, drapes, and other similar equipment items) if they meet the criteria IAW AFMAN 34-214. These items will be capitalized and amortized as a single line item on the MFAL unless locally identified as pilferable.

3.5.2. NAF Quantity Supply-Type Items. Supply items (stainless steel ware, glassware, linens, bowling pins, irons, ironing boards, glass coffee pots/servers, clock radios, and other similar type items) do not qualify as expendable equipment. These items are to be set up as prepaid supplies or expensed directly to supply GLAC. High value supply items may be pro-rated for a maximum of 3 years, at a minimum pro-rated amount of $75 per month.

3.6. **What Constitutes Accountable FF&E?** There are several categories of FF&E considered accountable. All categories except APF Capital FF&E assets are accounted for on the MFAL. They include:

3.6.1. NAF Capital FF&E. This property is purchased with NAFs, has an acquisition cost of $1,000 and above, and has a useful life of 2 years or more. These are depreciated on the financial records of the using activity's cost center code over its useful life (AFMAN 34-214, *Procedures For Nonappropriated Funds Financial Management And Accounting,* Table 7.1, Criteria for Capitalizing Purchases, and Table 7.2. Depreciation/Amortization Rate Schedules). The same is true if the item was obtained by transfer from a NAFI. These items are accounted for in the MFAL.

3.6.2. NAF Non-Capital/Pilferable Items. This is FF&E with an acquisition cost of at least $100 but less than $1,000 (excluding expendables and consumable items). Non-capital FF&E is expensed on the financial records of the using activity's cost center at the time of acquisition. The same is true if the item was obtained via transfer from another NAFI. Only those items identified as pilferable will be accounted for on the MFAL.

3.6.2.1. Mandatory Services pilferable items include vehicles, non-disposable cameras, and computer-related items not already on the property list. The Services Commander/Division Chief, on the advice of the Property Account Custodian, Activity Manager and the RMFC, may consider other items that make economical sense to track at their installation.

3.6.3. DRMO Capital/Accountable FF&E – These are items obtained from DRMO sources that require NAFs for repair costs, freight, installation, and/or training of $1,000 or more with a useful life exceeding 2 years. These items are accounted for in the MFAL.

3.6.4. DRMO Non-Capital FF&E – These items were obtained from DRMO and do not meet the criteria in paragraph **3.6.3.** above; however, they will be accounted for in the MFAL. (Note: Consumable type items withdrawn from DRMO are not accountable as they are consumed in use.)

3.6.5. APF Capital Accountable FF&E. This is property purchased with APFs with an acquisition cost of $100,000 or above. These items are accounted in the R14.

3.6.6. APF Budget Code 9 FF&E. This is property (including fitness center equipment) purchased with APF with an acquisition cost between $2,500 and $99,999. These items are accounted for on the MFAL.

3.6.7. APF Pilferable FF&E. This is APF property with an acquisition cost of at least $100 but less than $2,500 and locally considered to have a high risk of being pilfered. Mandatory Services pilferable items include fitness center equipment, non-disposable cameras, and computer-related items not already on the property list. The Services Commander/Division Chief, on the advice of the Property Account Custodian, Activity Manager and the RMFC, may consider other items that make economical sense to track at their installation. These items are accounted for on the MFAL. (**Note**: APF vehicles are managed by Base Transportation and will not be accounted for on the MFAL.)

3.7. **How Accountability is Maintained**. Upon receipt of the receiving documents, the NAF AO records all newly purchased accountable property in the general ledger. The NAF AO assigns a locally established asset designator to identify the new property. See **paragraph 3.7.1.** and **Figure 3.1.** below for more information on asset designators. Once the property has been entered into the accounting system, the system calculates depreciation, where applicable, for the NAF purchased FF&E assets and expenses the cost to the using activity cost center.

3.7.1. Assigning Asset Designators. The first two digits use a prefix that identifies the type of property (NAF, APF, DRMO). See **Figure 3.1.** below.

Figure 3.1. Asset Designators.

Funding Source	Type	Acquisition Cost	Prefix
NAF	Capital	$1,000 or greater with a useful life of 2 years or more	NC
	Non-Capital/Pilferable	$100-$999.99 (excluding expendables and consumable items)	NP
	Bulk Non-Pilferable	Bulk purchase same as below except not deemed pilferable	NN
	Bulk-Pilferable	Bulk purchase (individual item acquisition cost below $1000 but combined purchase is over $2000—deemed pilferable	NB
	Items transferred to APF for maintenance	Property purchased with NAF and depreciated but transferred to APF for maintenance.	NA
DRMO	Capital/Accountable	NAF cost $1,000 or greater (including repair, freight, installation, training costs), and greater than 2 years useful life	DC
	Non-Capital/ Non-Consumable/ Accountable	Obtained from DRMO, but do not meet criteria as Capital/Accountable	DP
APF	Budget Code 9	Between $2,500 - $99,999	AP
	Pilferable	$100 but less than $2,500	AP

3.8. PHASE 3 – Identification (Marking or Labeling Property). To ensure that Services-owned property can be tracked and accounted for throughout its useful life, it must be labeled and/or marked with identification based upon the type of funds used. Identification will be affixed for the life of the property in a way that does not detract or deface the property.

3.8.1. Property Identification Labels. The NAF AO should provide the property account custodian a property identification label within 7 duty days of receipt of the property. Labels can be printed for the entire property system or labels can be printed for a specific activity. The label program sorts on the asset designator field. It prints by number (asset designator) and shows the property's acquisition date, description, model number or serial number, cost center asset account number, and NAFI.

3.8.2. LABELS FOR R14. The Chief, LSS must coordinate with Base Supply's Equipment Management Element to obtain labels for all items maintained on the R14, Custodian Authorization/Custody Receipt Listing (CA/CRL).

4.2.2.3. DELETED.

4.2.3.2. Repair. For items that need repair: 1) you or your custodian must know whether or not items are under warranty or contract maintenance, including Government Purchase Card purchases, 2) you must know if items are being accounted for on the R14 or on the MFAL, and 3) you must determine whether it is economically feasible/practical to fix the item. Do not repair an item if the repair cost exceeds 75 percent of the acquisition cost. The custodian is responsible for keeping the record of all repair cost. Purchasing a new item may be more cost effective.

4.2.4.1. Standard Property Folders**.** Maintain a standard property folder for your account. This folder will include at a minimum, custodian appointment letters, a copy of the most recent R14 and MFAL, results of the last annual physical inventory, a pilferable list, a list of disposal actions, and the status of actions for missing items.

4.4.1.5. APF FF&E (Budget Code 9 and Pilferable**).** The RMFC schedules this inventory that is conducted by the property custodian, using the MFAL to check the inventory.

Table 4.1. Annual FF&E Inventory Procedures.

Types of Property	Inventory Procedures
NAF Capital FF&E – acquisition cost of $1,000 and above with useful life of 2 years or more.	A qualified inventory team from an activity other than the one being inventoried observes the Activity The NAFFA schedules this inventory. Manager or designee performs the actual physical inventory. At the conclusion of the observed inventory, the inventory team leader briefs the NAFFA on results of the inventory and discrepancies noted.
NAF Non-Capital/Pilferable FF&E. – Pilferable items with an acquisition cost between $100 but less than $1,000	This equipment requires an impartial inventory once during each 12-month period and completion of the annual property certification. See **Attachment 15**.
NAF Non-Capital/Non-Pilferable Bulk Purchased FF&E	RMFC schedules upon change of manager for all items on MFAL.
NAF Pilferable Bulk Purchased FF&E – Individual like (same) items costing less than $1000 but with a collective value at time of purchase of $2000 or more with a useful life of 2 years or more.	The RMFC schedules this inventory.
DRMO Capital/Accountable FF&E Assets. Items obtained from DMRO sources that include repair costs, freight, installation, and/or training of $1,000 or more with a useful life exceeding 2 years.	DRMO property will be inventoried by the Chief, LSS annually. Scheduled by RMFC.
DRMO Non-Capital FF&E Assets. Items obtained from DRMO but do not meet criteria for Capital/ Accountable FF&E assets.	DRMO property will be inventoried by the Chief, LSS annually. Scheduled by RMFC.
APF Capital/Accountable FF&E. Items with an acquisition cost of $100,000 and above.	Property Custodians or Activity Managers should physically inventory this equipment within a 12-month period. This is accomplished by annotating changes on the *CA/CRL*, *and returning the inventory to Base Supply* with the annual property certification. Scheduled by Base Supply.
APF FF&E. Budget code 9 items with an acquisition cost between $2,500 and $99,999.99 or pilferable with an acquisition cost of $100 but less than $2,500.	Property Custodians or Activity Managers should physically inventory this equipment within a 12-month period. Annotating changes on the MFAL, and returning the inventory to the RMFC with the annual property certification accomplishing this. See **Attachment 15**. Scheduled by RMFC

4.6. **Accounting for Physical Inventories.** The NAF AO maintains all property records in the accounting system property module. The NAF AO will enter assets into the accounting system for everything maintained on the MFAL.

4.7.4. APF FF&E (includes R14 property). Property that is reported missing or that cannot be accounted for during the inventory will be reported immediately to the Chief, LSS. The Chief, LSS will advise the Services Commander/Division Chief, who will determine whether to initiate a Report of Survey. The Commander/Division Chief appoints a report of survey investigating officer. The report of survey will be conducted IAW AFM 23-220 *Reports of Survey for Air Force Property*.

4.8.1. Property Transfer to Contractors. Custody/possession of NAF, DRMO, and APF FF&E may be physically transferred to a commercial contractor when that contractor is competitively selected to operate a Services activity under the AF Outsourcing Program. All property continues to be maintained on the R14 or MFAL.

5.2. Procedures for Disposal of APF Property. Property purchased with appropriated funds (APF) and which is now excess to the activity's needs or unserviceable must be turned-in to Base Supply for disposal. Refer to AFMAN 23-110, Vol. II, Part 13, Chapter 4 "Turn-In Procedures" for additional guidance. APF FF&E should not be transferred outside the Services organization without the assistance of Base Supply. For accountable APF FF&E transferred between Services activities, ensure the activity is authorized the property in the appropriate Allowance Standard (AS). If approved, ensure this transaction is reflected on the MFAL.

Table 5.3. NAF to APF Property Transfer.

Who Approves	Documentation
Services/CC or Division Chief	**Losing Activity:** a. The Chief, LSS, assists the activity property custodian in preparing a DD Form 1348-1A, for the NAF property indicating that title is being transferred from the losing NAFI FF&E account (number) to the gaining activity APF account (number). In lieu of using this form, an approval letter from the NAFs Council may be used to record property title transfers. b. The RMFC reviews the DD Form 1348-1A (or NAFs Council's letter of approval) in accordance with AFI 34-201. c. The Property Account Custodian notes the date the transfer was approved in the base NAFs Council minutes. d. Once the decision is made to transfer the item, the NAF AO removes the property from the NAF section of the MFAL and moves it to the APF section of the MFAL. e. The RMFC ensures property is properly transferred f. The NAF AO retains a copy of the transfer document(s) in the life-of-the-fund file. g. The Chief, LSS, retains a copy of the transfer document(s) in the logistics office file h. The Property Account Custodian removes the NAF property label and replaces it with the APF asset designator label. **Gaining Activity:** a. The NAF AO moves the item from the losing activity's MFAL and assigns an APF asset designator, adding it to the APF section of the gaining activity's MFAL with a zero book value. b. The Property Account Custodian receives the property (refer to **Chapter 3**, Receive) and affixes a new APF property label (with the new asset identifier).

5.10. **Lost, Abandoned, or Unclaimed Private Property.** Bases must comply with the requirements of DoD 4160.21-M, Defense Material Disposition Manual, Chapter 4, paragraph 40, regarding identification and notification of owners and the time frames required for holding such property before disposition. (For disposition of lost, abandoned, or unclaimed privately owned vehicles, see paragraph **6.25.**)

6.6.1. For NAF Vehicle Purchases**.** The activity manager completes the NAF purchase request, or other purchase documentation as needed by contracting and sends it to the VCO. The VCO coordinates and forwards the purchase request to the RMFC to ensure funds are available to purchase the vehicle. The NAF purchase request is forwarded to the NAF purchasing clerk. The Air Force NAF Purchasing Office (AFNAFPO) Commanders Smart Buy Program should be used whenever possible. Bases are not authorized to use NAF to lease vehicles on a permanent dispatch. This is due to the 2,000-mile vehicle policy.

6.9.3.4. For overseas commands, MAJCOM/SVs may authorize marking exemptions for vehicles located within their areas of responsibility when conspicuous identification could endanger the security of individuals or U.S. Government interests.

6.14. Use of Specialty Vehicles. Specialty vehicles are defined as tractors, forklifts, tow trucks, flat bed trucks, reefers, lift trucks, box trucks, etc. These vehicles must be used for a "special purpose", e.g., refrigerated to move food or some other unique purpose where that certain vehicle type is required. The major function of specialty vehicles cannot be to transport personnel. Golf carts used by golf course patrons are not considered specialty vehicles; however, golf carts used by activities in performance of duties are considered specialty and should be listed on the specialty report.

6.15.3. Use by Protocol or Installation Requirement. Do not use NAF vehicles for base protocol or any non-Services transportation requirements unless the installation Commander authorizes each use in writing. Each authorization states that the vehicle is being temporarily assigned to the protocol function or installation activity requiring the use of the vehicle and that the duration of the assignment will not be a detriment to the Services mission and its usage will be covered by APF benefits. In addition, each authorization should state why Base Transportation could not support the protocol or installation requirement. NOTE: When used for protocol or an installation requirement, the vehicle is serving an APF function and the NAF self-insurance liability program does not apply. Drivers must be in an official duty status.

6.15.4. For NAF vehicles being used for APF protocol or installation functions:

Attachment 1

GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION

References

DODI 8910.1-M, *Procedures for Management of Information Requirement*s, 1 Nov 1986

AFMAN 23-110, *USAF Supply Manual, Compact Disk (CD) Quarterly Distributio*n, 1 Jul 2000

AFMAN 23-220, *Reports of Survey for Air Force Propert*y, 1 Jul 1996

AFI 24-301, *Vehicle Operations*

AFI 33-112, *Computer Systems Managemen*t, 25 Feb 2001

AFPD 34-2, *Managing Nonappropriated Funds,* 7 Jan 1994

AFI 34-201, *Use of Nonappropriated Funds (NAFs),* 25 Jul 1994

AFI 34-202, *Protecting Nonappropriated Fund Asset*s, 25 Jul 1994

AFMAN 34-212, *Control Procedures for Protecting NAF Asset*s, 1 Sep 1995

AFMAN 34-214, *Procedures for NAF Financial Management and Accounting*

AFI 34-262, *Services Programs and Use Eligibility*

AFI 37-138, *Records Disposition--Procedures and Responsibilities*

AFMAN 37-139, *Records Disposition Schedule*

AFI 38-101, *Air Force Organizational Structures*

AFI 64-117, *Air Force Government-Wide Purchase Card Progra*m, 6 Dec 2000.

AFMAN 64-302, *Nonappropriated Fund (NAF) Contracting Procedures*

AFI 65-106, *Appropriated Fund Support of Morale, Welfare and Recreation Programs and Nonappropriated Fund Instrumentalities*

AFI 65-107, *Nonappropriated Funds Financial Management Oversight Responsibilities*

AFI 91-207, *The US Air Force Traffic Safety Progra*m, 1 Oct 1995

References by Property Management Topic Applicability Identification.

NAF FAS User's Guide

AFI 34-201, *Use of Nonappropriated Funds*

AFI 34-209, *Nonappropriated Fund Financial Management and Accounting*

AFMAN 34-214, *Procedures for Nonappropriated Funds Financial Management and Accounting*

APF Supply Procedures.

AFMAN 23-110, *USAF Supply Manual, Volume 2, Part 13, Chapter 1* (USAF STANDARD BASE SUPPLY CUSTOMER'S PROCEDURES)

Transfer.

AFI 34-201, *Use of Nonappropriated Funds*

AFI 34-209, *Nonappropriated Fund Financial Management and Accounting*

AFMAN 34-214, *Procedures for Nonappropriated Funds Financial Management and Accounting*

Disposal.

AFI 34-201, *Use of Nonappropriated Funds*

AFI 34-209, *Nonappropriated Fund Financial Management and Accounting*

AFMAN 23-110, *USAF Supply Manual*

AFMAN 34-214, *Procedures for Nonappropriated Funds Financial Management and Accounting*

Vehicle.

AFI 24-301, *Vehicle Operations*

AFI 91-207, *The US Air Force Traffic Safety Progra*m, 1 Oct 1995

Abbreviations and Acronyms

AAFES—Army and Air Force Exchange Service

AFCWF—Air Force Civilian Welfare Fund

AFEMS—Air Force Equipment Management System

AFI—Air Force Instruction

AFMAN—Air Force Manual

AFNAFPO—Air Force Nonappropriated Fund Purchasing Office

AFPD—Air Force Policy Directive

AFSVA—Air Force Services Agency

APF—Appropriated funds

AS—Allowance Standard

ASC—Allowance Source Code

BOI—Basis of Issue

BPA—Blanket Purchase Agreement

CA/CRL—Custodian Authorization/Custody Receipt Listing

CCC—Cost Center Code

CONUS—Continental United States

CSO—Communications and Information Systems Officer

DoDAAC—DoD Activity Address Code

DOD—Department of Defense

DODI—DOD Instruction

DRMO—Defense Reutilization and Marketing Office

FF&E—Furniture, fixtures, and equipment

FOA—Field Operating Agency

FY—Fiscal Year

GAAP—Generally Accepted Accounting Principals

G/L—General ledger

GLAC—General Ledger Account Code

GSA—General Services Administration

IAW—In accordance with

I&E—Income and Expense

IPO—Interfund Purchase Order

LSS—Logistics Support Section

MAJCOM—Major command

MFAL—Master Fixed Asset Listing

MWR—Morale, Welfare, and Recreation

MWRF—MWR fund

NAF—Nonappropriated fund

NAFFA—NAF Financial Analyst

NAFI—NAF Instrumentality

NAF AO—NAF Accounting Office

NLT—Not later than

NRB—NAF Requirements Budget

OI—Operating Instruction

PO—Purchase order

QRP—Qualified Recycling Program

RMFC—Resource Management Flight Chief

SC—See CSO

SCO—Services Contracting Office

SV—Services

SVF—Directorate of Financial Management & Comptroller

TDY—Temporary duty

US—United States

USAF—United States Air Force

VAT—Value added tax

VAUO—Vehicle Authorization Utilization Official

VCO—Vehicle Control Officer

VCP—Vehicle Control Program

VOO—APF Vehicle Operations Officer

URL—Uniform Resource Locator

Terms

Accountable FF&E—Items maintained on formal SV property accounts. The activity Cost Center Account Custodian, who is responsible for FF&E accountability, receipts for these accounts. The Chief LSS prepares the accounts.

Accountability—The assignment of duties and responsibilities to an individual or organization to ensure government property entrusted to their possession or supervision is properly used and cared for and that proper custody, safekeeping, and property disposal are provided.

Accounting System—The NAF Accounting System is based on commercial accounting practices modified to meet the needs of the Air Force. The principles underlying this system are based on experience, the needs within the Air Force NAFI environment, accrual accounting, and Generally Accepted Accounting Principles (GAAP).

Accounting Year—The accounting year is from 1 October of a given year through 30 September of the following year.

Activity—This term describes operational organizations within the SV structure, such as bowling center and officers' club. An activity is made up of several sub-activities. These sub-activities refer to the specific operational functions within each operational organization, or activity, such as, lanes operation, snack bar, bar, dining room, slot machines, ticket operations, etc. Do not confuse the operational functions of the "activity" with the accounting term "cost center" which determines the level of accountability for financial transactions.

AF Form 1297, Temporary Issue Receipt—This general purpose document is used for the temporary issue of accountable equipment or for the local issue where a record of the transaction is needed.

AF Form 2534, NAF Property Disposal/Transfer Receipt—This form is used to record NAF property disposal or transfer to or from another activity.

Air Force Services Assets Expendable and Fixed (Furniture, Fixtures, and Equipment (FF&E)— Tangible assets that are not intended for sale in the ordinary course of operations and have been acquired with the intention of being used, or being available for use by an activity.

Allowance Standard (AS)—USAF equipment AS prescribes the equipment items and quantities to perform the Air Forces organizational peace and wartime missions, functions and duties. ***(NOT*E:** Allowance standard (AS) replaces the old terminology of table of allowance (TA). AS are available on-line in Air

Force Equipment Management System (AFEMS). Non-AFEMS users can receive quarterly published ASs when ordered through base publication. AFEMS provides AS change notices to all affected users using AFEMS e-mail. Non-AFEMS users receive quarterly AS changes through CD ROM.)

APF FF&E Assets—Items obtained from APF sources, with an acquisition cost $2,500 and up to $99,999.99. These items are accounted for on the MFAL.

APF FF&E Pilferable assets—Items obtained from APF sources, with an acquisition cost of at least $100 but less than $2,500. Mandatory pilferable items include fitness center equipment, non-disposable cameras, and computer related items not already on the property list. These items are accounted for on the MFAL.

APF Capital Accountable FF&E—Items obtained through APF sources with an acquisition cost exceeding $100,000. These items will be accounted for on the Custodian Authorization/Custody Receipt Listing (CA/CRL) (R14).

Appropriated Fund Vehicle—Vehicle procured with APFs that is authorized and obtained under authority of Air Force Allowance Standard (AS) 019, Vehicles.

Asset Designator Property Number/Identifier—Property is numbered in sequential order using the next available number. The NAF AO, to distinguish the various types of FF&E an activity can use, establishes the asset designator property number.

Assets—Assets are economic resources obtained or controlled by NAFIs as a result of past transaction or events. They are classified as either current or noncurrent items.

Budget Working Committee—Individuals selected by the Services Commander/Division Chief to review and prioritize items on NAF Requirements Budgets.

Communications and Information Systems Officer (CSO)—The term CSO identifies the Supporting Systems Officer at all levels. At base level, this is the Commander of the communications unit responsible for carrying out base Comm and Info Systems responsibilities. At MAJCOM and other activities responsible for large quantities of Comm and Info systems, it is the person designated by the commander as responsible for overall management of systems budgeted and funded by the MAJCOM or activity. The CSO function uses the office symbol SC that is expanded to three and four digits to identify specific functional areas. CSOs are the accountable officer for all automated data processing equipment in their inventory.

Confiscated Vehicle—Vehicle confiscated by Drug Enforcement Agency (DEA), Immigration and Naturalization Service (INS), or Department of Justice. SV activities, with major command (MAJCOM) approval, are authorized the use of these vehicles.

Cost Center—Term used to identify the accounting subdivision of a NAFI. This term is used for accounting purposes and should not be confused with the operational term "activity." A standard 2-digit identity code is assigned by Air Force for each cost center.

Custodian—The Resource Management Flight Chief (RMFC) is the primary custodian for all NAFIs supporting a base with the exception of exchanges and in some instances, NAFIs at remote or isolated units.

Depreciation—The method used to expense the acquisition cost of a fixed asset over the life expectancy of that asset.

DRMO-Acquired Vehicle—Vehicle is APF procured which has exceeded life expectancy, repairable cost, and/or mileage limitations. The vehicle is obtained from DRMO.

DRMO Capital/Accountable FF&E assets—Items obtained from DRMO sources which include repair cost, freight, installation, and/or training of $1,000 or more with a useful life exceeding 2 years. These items are accounted for on the MFAL.

DRMO Non-capital/Non-consumable/Accountable FF&E assets—Items obtained from DRMO sources will be added to the MFAL. If a NAF expense is incurred in obtaining or maintaining these items, those expenses are charged to the activity cost center using the equipment. Also includes assets obtained for Resource, Recovery, Recycling Program (RRRP) (no new acquisitions authorized without HQ USAF/ILV approval). These items will have a local asset designator number assigned beginning with the prefix “DP” followed by the five-digit alpha/numeric number.

DoDAAC—The DoDAAC (or Stock Record Accounting Number (SRAN)) is a 6-position code that identifies the mailing, shipping, and billing addresses for various government agencies. The code is used for accounting purposes (e.g., recording transactions that reflect receipts and disposition of property transferred to control an activity) and for controlling US Government assets that are issued, received, shipped, or stored. Address codes are published in DoD 4000.25-6M, *DoD Activity Address Directory* (DODAAD).

Expendable or consumable DRMO property—Items withdrawn from DRMO which are consumed in use or which lose their original identity during periods of use by incorporation into, or attachment upon, another assembly.

Financial Analysis—Analysis is a continuing review and evaluation process throughout the normal course of operations with the manager as the focal point. The objective is to spot potential problems, identify root causes, and obtain solutions.

Master Fixed Asset Listing (MFAL)—This record is maintained in the RMF NAF Accounting Office (NAF AO). All Services accountable property is recorded on this listing to include NAF capital and non-capital/pilferable items, APF Budget Code 9 items, and DRMO capital and non-capital/non-consumable.

Micro-purchase Limit—Items costing $2,500 or less.

NAF Capital FF&E assets—Acquisition cost of $1,000 and above.

NAF Council—Council responsible to the Commander or other appointing authority for assisting in the oversight and administration of the NAFI.

NAF Field Accounting System (FAS)—Maintains the MFAL for FF&E. The system calculates depreciation, where applicable, for the NAF purchased FF&E assets and expenses the cost to the using activity cost center.

NAFFA—Financial analyst who conducts oversight of NAF financial records. NAFFAs are assigned at MAJCOMs and bases.

NAF Non-Capital/Pilferable FF&E Assets—Items with an acquisition cost of at least $100 but less than $1,000. Mandatory pilferable items include vehicles, non-disposable cameras, and computer-related items not already on the property list.

NAF Requirements Budget—A formal 5-year financial plan which shows the estimated cost and time for buying new equipment, furnishings, renovating facilities, replacing and repairing fixed assets, buying bulk purchases of expendable equipment, and buying bulk purchases of high cost supply items.

NAF Vehicle—Vehicle procured with NAFs for NAF official business.

Pilferable FF&E—Items likely to be stolen, sold, or bartered for personal gain. See definitions for APF FF&E pilferable assets and NAF Non-capital/pilferable FF&E assets.

Privately Owned Vehicle (POV)—Vehicle used for official Services business in lieu of a government owned vehicle with mileage reimbursed at the official government rate. (SV Commander/Division Chief's approval is required prior to using POV.)

Unprogrammed NAF Expenditures—Expenditures for costly capital assets (equipment and facilities) that are not included in the NRB of the NAFI (called "unprogrammed"). These can cause serious cash flow problems.

Vehicle Authorization—A locally established number of vehicles to support the mission. As a minimum, the justification should identify the requesting activity, proposed use of the vehicle, and the expected utilization.

Vehicle Control Officer (VCO)—Senior logistics manager appointed by SV Commander/Division Chief to oversee Services vehicle operations.

A2.1.4. Forward receiving reports to NAF AO after receipt of NAF and APF accountable FF&E items by the next duty day.

A3.1.3. Mark or label each property item with an asset designator (obtained from NAF AO or Chief, LSS) and identification of the funding source (NAF, APF or DRMO). If someone else routinely performs this, ensure that it has been done. Ensure APF items accounted for on the R14 are also properly labeled.

A3.1.4. Forward receiving reports for NAF and APF accountable FF&E property to the activity manager.

A5.1.10. Monitor all property reports and assist the Services Commander/Division Chief in understanding their content. This includes the monthly reconciliation of each activity's MFAL against receiving documents to ensure it reflects newly received items.

A5.1.16. Review and compare the MFAL to source documents to ensure all newly acquired accountable assets are added to the inventory accounts and signed for by Property Account Custodians.

A5.1.22. Ensure all APF Budget Code 9 items with an acquisition cost between $2,500 and $99,999.99 or items deemed pilferable are accounted for on the MFAL.

A7.1.8. Require the Chief, LSS; Activity Managers; and Property Account Custodians to certify they have read and understand their responsibilities. File the annual certification in the appropriate personnel record.

A7.1.11. Determine and approve, on advice of the Property Account Custodian, Activity Manager, RMFC and the Chief, LSS, local pilferable items that must be accounted for on the Master Fixed Asset Listing (MFAL).

A12.5.7.8. Preparing AF Form 2534. The Sales Outlet Manager completes this form for all items sold and attaches it to the daily CCR. For items on the property listing, forward two copies of the AF Form 2534 to the NAF Accounting Office (AO). Using this form as the source document, the NAF AO removes any capital assets from the property list. THIS IS IMPORTANT AS AUDITS CONTINUE TO NOTE THE NAF AO's FAILURE TO REMOVE PROPERTY FROM THE NAFI MASTER PROPERTY RECORDS. One copy is forwarded to the originating activity for them to adjust their records.

A15.1. Use the format below for annual Property Account Certification.

Example:

I certify the property/equipment, to include pilferable items, listed on NAFI/activity account number(s) _____ - for NAF, DRMO, APF (circle appropriate account(s)) on this date _____ is required for the continued operation of the _____ (name of activity). I further certify all inventory discrepancies found during the attached annual inventory have been corrected.

Attachment 20

SAMPLE MASTER FIXED ASSET LISTING (MFAL)

PROGRAM ID: FP-30Q AF MWR FUND PROPERTY LIST BY NUMBER DATE: 5 APR 2004 TIME: 7:36 PAGE: 54

NAFI: 05 ACTIVITY: ALL FUND:NA,NB,NC,NF,NL,NP,DC,DP,CL,NN,GRANDFATHERED AS OF DATE:ALL DATES

SYSTEM ASSET DESIGNATOR	SUB	PROPERTY DESCRIPTION	PARTIAL MDL/SRL #	ACQ DATE	ACQUIRED VALUE	% PER	# TRN	ACCUMULATED DEPRECIATION	CURRENT VALUE
NC0000001168	00000	L305JW CM CHAIN MOTOR		09 DEC 1991	1,480.75	24	24	1,480.75	0.00
LOCAL#:92-081			ACTIVITY:A1PE						GLAC:181 00
NC0000001169	00000	L307JW CM CHAIN MOTOR		09 DEC 1991	1,480.75	24	24	1,480.75	0.00
LOCAL#:92-082			ACTIVITY:A1PE						GLAC:181 00
NC0000001170	00000	L310JW CM CHAIN MOTOR		09 DEC 1991	1,480.75	24	24	1,480.75	0.00
LOCAL#:92-083			ACTIVITY:A1PE						GLAC:181 00
NC0000001171	00000	L311JW CM CHAIN MOTOR		09 DEC 1991	1,480.75	24	24	1,480.75	0.00
LOCAL#:92-084			ACTIVITY:A1PE						GLAC:181 00
NC0000001172	00000	MICRO CAMERA/LENS/MTR		10 JAN 1992	2,853.00	48	48	2,853.00	0.00
LOCAL#:92-216			ACTIVITY:A101						GLAC:181 00
NC0000001173	00000	SHREDER/PAPER MO#31386ST		28 FEB 1992	2,267.21	72	72	2,267.21	0.00
LOCAL#:92-261			ACTIVITY:A1FF						GLAC:181 00
NC0000001174	00000	DIM CONTROL RACK 92157		31 JUL 1992	13,076.78	36	36	13,076.78	0.00
LOCAL#:92-275			ACTIVITY:A1PE						GLAC:181 00
NC0000001175	00000	SYN SMPLR A14912500510		31 JUL 1992	2,100.00	36	36	2,100.00	0.00
LOCAL#:92-276			ACTIVITY:A1PE						GLAC:181 00
NC0000001176	00000	SPIRST MIX CON SN7466		31 MAR 1992	3,876.53	36	36	3,876.53	0.00
LOCAL#:92-283			ACTIVITY:A1PE						GLAC:181 00
NC0000001177	00000	EAW SPEAKER DS253 #1319		30 APR 1992	1,120.00	24	24	1,120.00	0.00
LOCAL#:92-301			ACTIVITY:A1PE						GLAC:181 00
NC0000001178	00000	EAW SPEAKER DS253 #1320		30 APR 1992	1,120.00	24	24	1,120.00	0.00
LOCAL#:92-302			ACTIVITY:A1PE						GLAC:181 00
NC0000001179	00000	YAM MC2408 MIXR HX01026		30 APR 1992	2,650.00	36	36	2,650.00	0.00
LOCAL#:92-340			ACTIVITY:A1PE						GLAC:181 00
NC0000001180	00000	INTELLEBEAM SN 9562		31 MAY 1992	3,675.00	24	24	3,675.00	0.00
LOCAL#:92-373			ACTIVITY:A1PE						GLAC:181 00
NC0000001181	00000	INTELLEBEAM SN 9564		31 MAY 1992	3,675.00	24	24	3,675.00	0.00
LOCAL#:92-374			ACTIVITY:A1PE						GLAC:181 00
NC0000001182	00000	BAR CODE SYS SN 20783		31 MAY 1992	1,774.00	36	36	1,774.00	0.00
LOCAL#:92-378			ACTIVITY:A1PE						GLAC:181 00
NC0000001183	00000	BAR CODE SYS SN 20770		31 MAY 1992	1,774.00	36	36	1,774.00	0.00
LOCAL#:92-379			ACTIVITY:A1PE						GLAC:181 00
NC0000001184	00000	BAR CODE SYS SN 20796		31 MAY 1992	1,774.00	36	36	1,774.00	0.00
LOCAL#:92-380			ACTIVITY:A1PE						GLAC:181 00
NC0000001185	00000	REFRIG SN 926536		30 JUN 1992	1,725.00	36	36	1,725.00	0.00
LOCAL#:92-435			ACTIVITY:A1PE						GLAC:181 00
NC0000001186	00000	TRUSS SYSTEM 19892		30 JUN 1992	9,603.36	24	24	9,603.36	0.00
LOCAL#:92-438			ACTIVITY:A1PE						GLAC:181 00
NC0000001187	00000	INTELLEBEAM SN 10400		31 JUL 1992	3,725.00	36	36	3,725.00	0.00
LOCAL#:92-450			ACTIVITY:A1PE						GLAC:181 00
NC0000001188	00000	INTELLEBEAM SN 10547		31 JUL 1992	3,725.00	36	36	3,725.00	0.00
LOCAL#:92-451			ACTIVITY:A1PE						GLAC:181 00
NC0000001189	00000	INTELLEBEAM SN 10548		31 JUL 1992	3,725.00	36	36	3,725.00	0.00
LOCAL#:92-452			ACTIVITY:A1PE						GLAC:181 00
NC0000001190	00000	INTELLEBEAM SN 10549		31 JUL 1992	3,725.00	36	36	3,725.00	0.00
LOCAL#:92-453			ACTIVITY:A1PE						GLAC:181 00
NC0000001191	00000	DDRUM SYS 41993		30 APR 1993	5,345.00	24	24	5,345.00	0.00
LOCAL#:93-008PE			ACTIVITY:A1PE						GLAC:181 00
NC0000001192	00000	LIGHT&STAGE TRUSS 52593		31 MAY 1993	14,098.80	36	36	14,098.80	0.00
LOCAL#:93-017PE			ACTIVITY:A1PE						GLAC:181 00