



**NONAPPROPRIATED FUND FINANCIAL
MANAGEMENT AND ACCOUNTING**

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AFI 34-209, 26 July 1994, is supplemented as follows: (This revision removes much of the detailed accounting guidance and attachments and places them in the AMC Supplement to AFMAN 34-214, *Procedures for Nonappropriated Funds Financial Management and Accounting* and removes NAF financial analyst responsibilities. AMC bases may not supplement this instruction without prior HQ AMC/SV approval. Send two copies of each proposed supplement to HQ AMC/SV, 503 Ward Street, Room 109, SCOTT AFB IL 62225-5335. It does not apply to Air National Guard or Air Force Reserve Command units.) OPR for AMC supplement: HQ AMC/SVF (Ms Anne C. Ochs).

SUMMARY OF REVISIONS

This document is substantially revised and must be completely reviewed.

1.1.2. Notify HQ AMC/SVF when 3-digit cost center codes (CCC) are assigned.

1.3.1. See AFMAN 34-214, AMC Supplement 1, for AMC mandatory 4th-digit general ledger account codes (GLAC). All other 4th-digit GLACs may be assigned locally as required.

1.3.2. All requests to combine history balances must be submitted through HQ AMC/SVF.

1.17. **Accounting in Small NAFIs.** IUFs with total revenues less than \$36,500 are authorized to maintain accounting records on a cash basis.

1.20. **Forms.** All requests for changes to Air Force forms must be submitted through HQ AMC/SVF.

2.10. **Who Prepares the Financial Analysis.** Submit a copy of the financial analysis to HQ AMC/SVF and HQ AMC/FMPC.

5.7. **Depreciation.** The midpoint range of the depreciation table in AFMAN 34-214 will be used for all new property and the lower limit for used property unless specific circumstances or situations direct otherwise, i.e. usage, location etc. The RMFC is final authority on projected life of an asset.

6.1. **Revenue Processing.** AF Form 1875, **NAF Individual Cashier's Report**, and its supporting documents will be submitted to the nonappropriated fund accounting office (NAF AO) on a daily basis with AF Form 1876, **Consolidated Cost Center Report** for retention purposes. Responsibility for verification remains in the activity.

6.2. **Service Charge Procedures for Lodging Funds.** See AFMAN 34-214, AMC Supplement 1, for AMC mandatory 4th digit shreds for TLF service charge rates.

7.2. **A/R Function Located Outside the NAF AO.** Accounts Receivable (A/R) subsidiary records will be maintained in the NAF AO (except for Lodging Fund). Waiver requests must be submitted through HQ AMC/SVF IAW paragraph 1.9.2.

7.8. **Late Payment Charge.** AMC installation commanders, with advice from their NAF Councils, can authorize the amount of a late fee charge for delinquent cycles (45 and 60 days only). The amount must be based on the actual cost of collection, but cannot exceed \$20 per delinquent cycle.

7.12.2. See AFMAN 34-214, AMC Supplement 1, for AMC minimum follow-up collection procedures.

7.18. **Allowance for Uncollectible A/R.** The RMFC determines the amount established for uncollectible A/R, documents the amount, and maintains the documentation in the respective Nonappropriated Fund Instrumentality's (NAFI) life-of-the-fund (LOF) file. As a minimum, the RMFC must review and revalidate the amount quarterly. Reviews must be documented in the respective NAFI's LOF file.

7.19. **Allowance for Uncollectible Returned Checks.** The RMFC determines the amount established for uncollectible dishonored checks, documents the amount, and maintains the documentation in the respective NAFI's LOF file. As a minimum, the RMFC must review and revalidate the amount quarterly. Reviews must be documented in the respective NAFI's LOF file.

8.8. **NAF Transfer Between Cost Centers (TBCC).** The using activity numbers AF Form 2533, **NAF Transfer Between Cost Centers**, (TBCC), sequentially as they are used. Assign the activity code as the 1st digit of the number, the FY as the next 2 digits, and the sequential number used, e.g. D-95-035 is the 35th TBCC used by the golf course in FY95. Activity managers must maintain a log of all TBCC numbers used each FY. Begin with number 001 each FY and number sequentially throughout a FY.

8.9. **Stock Numbers and Standard Units of Measure.** Recommend no more than 8 digits be used for a stock number.

9.9.5. Paid document files must be maintained chronologically by vendor for each NAFI, not by activity.

10.8.1. See AFI 34-201 for processing procedures when donated items are not used for a specific event.

12.1.1. Assessments must be verified monthly. Divide FY-to-date balances in each GLAC 501X by room rate and multiply this total by assessment rate. This must equal the year-to-date amount recorded in GLAC 9083.

12.5.1.4. Supporting Schedules:

12.5.1.4.1. (Added) . Aged accounts receivable will be reflected on the balance sheet in 4-digit GLACs established by HQ AMC/SVF. See AFMAN 34-214 for AMC mandatory 4-digit GLACs.

12.5.3. Refer to the AMC RMFC Handbook for frequency required by HQ AMC.

12.6. **Quarterly Prompt Payment Report, PPA Report, ACCT RPT (Q) 1619.** Refer to the AMC RMFC Handbook for frequency required by HQ AMC.

12.7. **Annual Prompt Payment Report, PPA Report, ACCT RPT (A) 1607.** Refer to the AMC RMFC Handbook for frequency required by HQ AMC.

12.10. **Certification of Financial Statements.** Refer to the AMC RMFC Handbook for frequency required by HQ AMC.

12.11. **Certification of Cash Management and Investment Program (CMIP) Accounts.** Refer to the AMC RMFC Handbook for frequency required by HQ AMC.

13.3.1. The check register generated by the management information system accounting system replaces the log of vouchers and check numbers. Hand checks not generated on the check register must be annotated on the listing to ensure all checks disbursed each day are accounted for and reported through CMIP.

14.8. **Reimbursements from MAJCOMs.** Reimbursements from AMC headquarters to base MWR funds for construction, point of sale equipment, and AMC/CC special interest item projects will be recorded in GLAC 281, Grants-Nonoperating. All CLF reimbursements to lodging will be recorded in GLAC 287, Transferred Equity.

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