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This manual implements AFPD 34-2, *Managing Nonappropriated Funds*, by assigning responsibilities and explaining procedures for financial management and operations for all nonappropriated funds (NAF), under the jurisdiction of the Chief of Staff of the Air Force. This manual prescribes procedures to use in the Cash Management and Investment Program (CMIP), and related systems for which reporting is integrated. This manual also applies to all Air Force Reserve, Air National Guard (ANG), and Air Force Reserve Officer Training Corps (AFROTC) personnel when they are on federal active duty. Excluded are funds managed by the Board of Directors, Army and Air Force Exchange Service, chaplain funds, and patrons' and prisoners' trust funds. It does not apply to private organizations' funds or funds established for employees of government contractors. While the financial policies and procedures do not apply to private organizations, they may use them as guidelines.

Except as provided in AFI 34-201, *Use of Nonappropriated Funds*, waivers to this manual have no effect without approval and control numbers assigned by Headquarters Air Force Services Agency, Directorate of Financial Management and Comptroller (HQ AFSVA/SVF), 10100 Reunion Place Suite 400, San Antonio TX 78216-4138. All waivers in effect before the date of this manual are void and must be reaccomplished.

The reporting requirements in this manual (except for those cited in paragraphs **7.9.** and **13.1.**) are exempt from licensing in accordance with AFI 37-124, *The Information Collections and Reports Management Program; Controlling Internal, Public, and Interagency Air Force Information Collections*.

Chapter 1

CASH MANAGEMENT AND INVESTMENT PROGRAM GENERAL INFORMATION

1.1. Applicability.   This manual prescribes relationships of Nonappropriated Fund Instrumentalities (NAFI) in the CMIP with the Air Force Financial Management Fund (AFFMF) and with banks associated with the CMIP.

1.2. CMIP System Overview:

1.2.1. Background.   The CMIP provides for consolidation of cash resources among Air Force NAFIs. HQ AFSVA/SVFB is the central manager of the program for the AFFMF.The AFFMF is the custodial fund for Air Force NAF and serves as the central processor for all participating NAFIs. The AFFMF presently uses a principal concentration bank, and maintains accounts in financial institutions on or near Air Force bases throughout the world. The CMIP system uses inter-bank transfers to accomplish cash consolidation so that AFFMF cash managers can provide a more efficient use of funds belonging to the participating NAFIs. HQ AFSVA/SVFB invests excess funds in securities authorized by Department of Defense (DoD) until such time as needed for operational or capital expenditures. The base computer system automatically generates the transactions reported to CMIP. The formats given for each transaction type are only used when manual input is necessary to report. See instructions for manual input in paragraph **13.4.**

1.2.2. Cash and Savings.   A professional staff centrally manages the program to ensure that optimum rates of return are received on a national basis, that federal and DoD guidelines are followed, and that there are proper safeguards and internal controls for negotiable instruments. Such investments are fully insured through the Federal Deposit Insurance Corporation (FDIC) or National Credit Union Administration (NCUA). The FDIC has two insuring agencies--Bank Insurance Fund (BIF) for commercial banks and Savings Association Insurance Fund (SAIF) for savings and loan associations. Investments may only be made by HQ AFSVA/SVFB. Other offices administering NAFs will not engage in any investment activity.

1.2.3. Deposits.   NAFIs perform their business functions, prepare deposits, and take the deposits to the central cashier for consolidation. The central cashier makes the consolidated deposit in the field bank, and the deposit slip is returned to the NAF Accounting Office (NAF AO). At bases without a central cashier, deposits are made by the activities. The NAF AO reports daily deposits (and related transactions) to the Air Force Morale, Welfare, and Recreation Advisory Board (AFMWRAB) via the Automated Digital Network (AUTODIN) transmission system within the United States Air Force (USAF) Communications System or via the Defense Data Network (DDN). The CMIP system records deposits (and related transactions) in a cash subsidiary file.Individual deposits are identified by base, NAFI, and document number in this subsidiary file. Each day the CMIP system sends a message to the principal concentration bank which generates the inter-bank transfers transferring monies deposited in the field banks to the concentration bank. Bases located outside the Continental United States (CONUS) make deposits to their designated banks, normally the Military Banking Facility (MBF), in foreign currency or US dollars. HQ AFSVA/SVFB routinely wire transfers funds from these designated banks to the principal concentration bank. HQ AFSVA/SVFB centrally purchases all foreign currencies and deposits these funds into designated foreign currency accounts to meet base-level requirements.

1.2.4. Disbursements. NAF AOs write checks as required (general and payroll) and notify HQ AFSVA/SVFB of such check issues (and related transactions) daily. The CMIP system reduces the issuing NAFIs cash-in-bank balance at the time the checks are reported to AFFMF. AFFMF maintains an account at the principal concentration bank for clearing of base-level US dollar check issues. At the end of each day, the principal concentration bank transmits a list to AFFMF of checks cleared. HQ AFSVA/SVFB uses this data to match against the file of outstanding check issues reported by the NAF AOs and posts any variances to the CMIP statement for that date of business (DOB).

1.2.5. Transfers. The CMIP system processes transfers of funds between NAFIs serviced by the same NAF AO. The NAF AO reports inter-NAFI transactions daily with deposit and disbursement data to HQ AFSVA/SVFB. One common form of transfer occurs for payrolls. The NAF AO reports all payroll checks as issued from the Morale, Welfare and Recreation (MWR) Fund and money is transferred from the appropriate NAFI to cover their share of the total payroll. The major commands (MAJCOM) issue their payroll checks against the MAJCOM MWR Fund.

1.2.6. Remittances. Remittances are transactions which transfer funds within the CMIP system between a base NAFI and a MAJCOM or an Air Force NAFI, or between a MAJCOM NAFI and an Air Force NAFI. Examples include retirement contributions, insurance payments, loan repayments, deposit validations, and dividends.

1.2.7. Related Systems. The bases send transactions to HQ AFSVA/SVFB representing insurance payments, payroll withholding for group insurance and retirement, workers' compensation, unemployment compensation, aero club liability insurance, Temporary Lodging Facility (TLF) assessment, deposits to a savings account (SAV), deposits to a severance account (SEV) (accumulation of cash to fund future severance of foreign national and CONUS employees), and so forth. From these inputs, the CMIP system creates transaction files used by other HQ AFSVA/SVFB programs such as Insurance, Retirement, and Workers' Compensation. Monthly, the AFFMF sends SAV and SEV statements only to those NAF AOs having accounts. These statements are usually sent out the second or third business day of each month.

1.3. Participation in CMIP. Participation is mandatory for all NAFIs meeting the following criteria and is not permitted unless all four criteria are met.

- A NAF AO keeps accounting records.
- A NAF AO writes all checks.
- The NAFI is separately identified as such in the Nonappropriated Fund Standard Accounting Management System (NAFSAMS) reports.
- The NAFI is under the jurisdiction of the AFMWRAB or has been designated for participation by the Board of Directors, Army and Air Force Civilian Welfare Fund (AAFCWF).

1.4. Overdraft CMIP Accounts. HQ AFSVA/SVFB takes the following actions when a NAFI goes into an overdraft status:

- Adds a special announcement to the daily CMIP message to notify the base and MAJCOM that a NAFI is in an overdraft status.
- Contacts the base NAF AO by telephone on the same day. Notifies the MAJCOM immediately if the overdraft is not a result of input errors or missing transmissions.
- Monitors the NAFI for 5 workdays to ensure that corrective action is taken.

1.4.1. If no action is taken to correct the overdraft, HQ AFSVA/SVFB will transfer any savings account balance to cover the overdraft. If there are insufficient funds in the savings account to cover the overdraft, the funds will be transferred from the MAJCOM account by HQ AFSVA/SVFB to the base NAFI's account. If the NAFI is a lodging fund whose MAJCOM is centrally managing the cash balances, the funds necessary to cover the overdraft will be moved from the MAJCOM lodging fund account to the base-level lodging fund by HQ AFSVA/SVFB.

1.4.2. HQ AFSVA/SVFB will send a message to the MAJCOM/SVF, installation commander, and SVS commander or director informing them that they are not to issue any more checks against the overdraft NAFI's account until further notice.

1.4.3. The installation commander then initiates action to determine whether an assessment of pecuniary liability is appropriate according to AFI 34-202, *Protection of Assets*.

1.4.4. The MAJCOM successor NAFI shall issue all general and payroll checks necessary to meet any obligations of the overdraft NAFI until the overdraft situation is resolved and the MAJCOM notifies HQ AFSVA/SVFB of corrective action taken. HQ AFSVA/SVFB will notify the MAJCOM and the base when the overdraft NAFI can resume issuing checks.

1.4.5. Any dollar transfer (TR) or cash transfer (CT) reported through the CMIP system which would cause a NAFI to go into an overdraft status will be rejected before processing. The error message explaining the reason for rejecting the transaction will be included on the daily CMIP statement.

Chapter 2

BANK RELATIONSHIPS

2.1. Field Banks. Field banks are the depositories for the CMIP and on-base banks are normally used for this purpose. If there is no on-base bank, AFFMF designates a bank in the local area as a field bank. The central cashier or the activities make all deposits to their designated field bank. There may be more than one field bank associated with a base when remote sites, geographically separated operations, or credit card accounts are involved. No other NAFI bank account is authorized without prior written approval from HQ AFSVA/SVFB. Since field bank accounts are depository in nature, no locally drawn checks may be issued against a field bank account, except for limited payee checks as specified by HQ AFSVA/SVFB. For the purpose of this manual, credit unions are classified as field banks when they are used as depositories.

2.2. Field Bank Account Ownership. Monies deposited in the field bank belong to AFFMF. NAFI claims are against the AFFMF (as their bank) rather than the field bank or other CMIP-affiliated banks. Only AFFMF may request bank statements or copies of bank statements from the field bank. These statements are the property of AFFMF and not of the individual NAFI or servicing NAF AO. If a field bank attempts to deliver such documents, they should be refused, and the bank instructed to mail them to HQ AFSVA/SVFB, 10100 Reunion Place, Suite 400, San Antonio TX 78216-4138. The AFFMF pays most of the costs to maintain the field bank account through a combination of compensating balances and fees. Fees associated with dishonored checks, deposit slips, night depository bags, and other special services, if any, are to be paid by the NAFI concerned. If a field bank official should inquire about compensation, notify HQ AFSVA/SVFB immediately. HQ AFSVA/SVFB, in turn, will contact the bank.

2.3. Cash Back Arrangements. Any arrangement with a field bank to obtain cash for deposited checks is entirely at the risk of the NAFIs involved and must be supported by a deposit ticket which shows the total deposit, less cash received, and net amount deposited. The Resource Management Flight Chief (RMFC) makes all cash back arrangements. CMIP participation does not prevent such arrangements, but they should be undertaken only with assurance of proper internal controls. The internal controls should identify all personnel authorized to obtain cash for deposited checks and should require that an individual other than the one receiving the cash validates the deposit ticket received from the bank. Cash back arrangements cannot include the use of a debit advice to withdraw cash from the account.

2.4. Concentration Banks. Concentration banks are banks to which monies have been moved (concentrated) in order to optimize the AFFMF's cash management techniques. Concentration banks are not the final depository of all CMIP monies, but are simply agents hired to perform a check clearing and staging function. HQ AFSVA/SVFB temporarily invests excess funds in many institutions throughout the United States pending disbursement. NAF AOs or NAFIs are not to contact a concentration bank. All contact and interaction with a concentration bank is through HQ AFSVA/SVFB. Exceptions for overseas concentration banks are explained in specific chapters.

2.5. Merchant Agreements.   A Merchant Agreement is a contract with a bank to allow the NAFI to accept Visa and Mastercard as payment for merchandise or services rendered.   HQ AFSVA/SVFB furnishes reporting instructions (including account information) and start-up date. No locally drawn checks may be issued against a credit card account. Base NAFIs pay all fees associated with those types of accounts

Chapter 3

CMIP ACCOUNTS

3.1. NAFI Account Numbers. Each NAFI has its own 6-digit account number. The NAF AO and activities use this account number for all CMIP, SAV, and SEV transactions. The account number is broken down into three segments. The first three digits are the base identifier and are common to all NAFIs serviced by a NAF AO. The next two digits are the NAFI identifiers by type of NAFI. HQ AFSVA/ SVFB gives remote site NAFIs a separate 2-digit identifier to avoid duplication. The last digit is a "check digit" used to ensure authenticity. MAJCOMs are informed of the NAFI account numbers for their base-level NAFIs.

3.2. Daily Statements. The CMIP system transmits a statement to the servicing NAF AO's every business day with an information copy transmitted simultaneously to the parent MAJCOM.

3.3. Payment of Interest. The interest rate paid to participating NAFIs is set by the AFMWRAB or designee and is based upon the net earnings of the AFFMF. NAFIs earn interest based upon the month-to-date average balance, compounded monthly.

3.4. Posting of CMIP Interest Earned. The interest earned for the prior month is posted to the CMIP statement the first business day of the current month.

3.5. Consolidation or Establishment of NAFIs. The parent MAJCOM approves all requests for consolidation of NAFIs or establishment of a new NAFI. The MAJCOM gives HQ AFSVA/SVFB 5 workdays advance notice to allow time to establish CMIP/SAV account numbers and provide conversion instructions. If the NAFI requires a new field bank account, at least 10 workdays advance notice to HQ AFSVA/SVFB is required.

3.6. Dissolution of a NAFI. The parent MAJCOM approves requests for dissolution of a NAFI. The MAJCOM gives HQ AFSVA/SVFB 4 workdays advance notice. HQ AFSVA/SVFB provides dissolution instructions. After the official dissolution date, HQ AFSVA/SVFB officially closes the NAFI CMIP account when all outstanding checks have cleared the bank and a final deposit validation is performed.

3.7. MBF Closures/Changes. Contact HQ AFSVA/SVFB when you are notified that your bank will close or merge with another bank. NAF AOs will not enter into any agreements to close or open any bank accounts without first consulting HQ AFSVA/SVFB. This applies to all field bank accounts including remote sites, merchant agreements, and credit card accounts.

3.8. Opening Field Bank Accounts. HQ AFSVA/SVFB opens all field bank accounts. The NAF AO or the parent MAJCOM notifies HQ AFSVA/SVFB of the requirement a minimum of 2 weeks prior to needing the account.. Pertinent account information, provided by HQ AFSVA/SVFB, is exchanged with the field bank official, i.e., account number, bank's routing number, initial deposit slip order, etc. HQ AFSVA/SVFB provides the field bank with a letter of instruction and all other documentation required by the bank to establish the account. The bank official may request certain information that can only be furnished by the NAFIs, such as change fund requirements. NAF AO personnel relay this information to the bank.

3.9. Closing Field Bank Accounts. NAF AOs must not close field bank accounts. The NAF AO or the parent MAJCOM notifies HQ AFSVA/SVFB when an account is no longer required. HQ AFSVA/SVFB officially informs the field bank of the closure by letter and transfers any remaining funds to the concentration bank. Upon completion of the final deposit validation, HQ AFSVA/SVFB deletes the account from the CMIP system's database. If HQ AFSVA/SVFB does not receive advance notification of a field bank closure, the monthly bank service fees (normally paid by HQ AFSVA/SVFB) that occur after the closure date will be paid by the base NAFI and withdrawn from the appropriate CMIP account by HQ AFSVA/SVFB.

Chapter 4

FIELD BANK DEPOSITS

4.1. General Information Concerning Deposits. The central cashier or the activities make deposits to designated HQ AFSVA/SVFB field bank accounts. Deposits are made within 1 business day of receipt unless written approval to make deposits less often has been granted according to AFI 34-202. Bases serviced by overseas MBFs, which use deposit slips displaying the number of items deposited, fill in the blanks showing the number of items deposited by types of check.

4.2. Ordering Deposit Slips. The initial order of deposit slips is made by HQ AFSVA/SVFB when the new account is opened. Thereafter, the NAF AO orders deposit slips directly from the field bank. Each NAFI pays for their deposit slips. The deposit slip has "Air Force Financial Management Fund" printed on the front. The NAFI or activity name is also printed or stamped on the deposit slips.

4.3. US Dollar Deposit Reporting. The NAF AO enters a 4-digit document number, in ink, on each validated or unvalidated deposit slip. Use document numbers in numerical order by field bank account beginning with 0001. The NAF AO must use a separate series of document numbers for each bank account. For example, each remote site, merchant agreement or credit card account not depositing in the on-base bank has a separate series of document numbers. After using document number 9999, start over with document number 0001. Do not start a new series of document numbers at the beginning of a new fiscal year. Report one transaction per deposit slip in the following format:

FIELD DESCRIPTION	DATA POSITIONS	INSTRUCTIONS
Transaction Type	1-2	Enter "DP"
Blank	3-22	
Dollar Amount	23-30	Enter amount shown on deposit slip. Zero fill, right justify.
Blank	31-33	
CMIP Account Number	34-39	Enter 6-digit code for depositing NAFI

Date of Business (DOB)	40-45	Enter MMDDYY. Example: 1 Oct 93 would be entered "100193". DOB should be same date as Cashier's Report except for weekends which are dated the next business day. For EOM or holiday instructions see para 9.5 and 9.6.
Document Number	46-49	Enter 4-digit document number written on deposit slip
Blank	50-80	

4.4. US Dollar Checks Drawn on Foreign Banks.   On occasion, a customer may present a US dollar check drawn on a foreign bank to an activity for payment of services or goods. These checks are easily identifiable by the bank name printed on the check, and normally the check will not contain the US standard Magnetic Ink Character Recognition (MICR) encoding on the bottom of a check. While the check is written in US dollars, it is considered a "foreign item" since the funds cannot be collected within the Federal Reserve Bank check collection system. Field banks may either process these checks or return them to the NAFI as an "uncollectible item." Ifthe field bank returns the check as an "uncollectible item," the NAFI can forward the check to HQ AFSVA/SVFB for collection assistance. If the field bank processes the check, the item will be posted as a part of the deposit and then debited back against the account. The field bank will not give credit until the funds have actually been collected from the foreign bank. The collection process can take from several weeks to several months. There is normally a substantial service fee associated with these transactions. The AFFMF will pass these charges (when identifiable) to the MWR fund at the base making the deposit. If local commanders insist on accepting these checks as a customer service, the NAF AO should implement a charge to offset some or all of the cost of providing this service.

4.5. Foreign Currency Deposit Reporting.   NAFIs are authorized to deposit local currency into the existing AFFMF foreign currency accounts. The account number is the same as the AFFMF account on which the foreign currency checks are written. Personal foreign currency checks are not authorized for deposit. If a vendor check issued in foreign currency is returned, it is reported as a negative deposit. Input a negative figure in data positions 30 and 59. If the local field bank will not accept foreign currency cash deposits, NAFIs should attempt to exchange the currency for dollars at another MWR activity authorized to sell foreign currency to customers. The exchange eliminates a currency exchange loss at the field bank due to reconversion. Currency that NAFIs are unable to deposit or exchange internally, is converted to dollars, deposited into the AFFMF dollar account, and reported via CMIP in accordance with paragraph **4.3.** The NAF AO will notify HQ AFSVA/SVFB by message of all anticipated foreign currency deposits in excess of $100,000.00, such as those generated by an open house, at least 10 working days prior to the event. All currency deposited into a foreign currency account is reported via CMIP using the following format:

FIELD DESCRIPTION   DATA POSITIONS   INSTRUCTIONS

Transaction Type	1-2	Enter "DP"
Blank	3-22	
Dollar Amount	23-30	Enter US dollar equivalent of foreign currency amount reported. Zero fill, right justify.
Blank	31-33	
CMIP Account Number	34-39	Enter 6-digit code for depositing NAFI
Date of Business (DOB)	40-45	Enter MMDDYY. Example: 1 Oct 93 would be entered "100193". DOB should be the same date as the Cashier's Report except for weekends which are dated the next business day. For EOM and holiday instructions, see para 9.5 and 9.6.
Document Number	46-49	Enter 4-digit document number written on the deposit slip
Designates Foreign Currency Deposit	50	Enter "F"
Exchange Rate	51-56	Enter the official "organizational rate" applicable to the date of deposit. Positions 55-56 are decimal places but do not enter decimal point. Zero fill, right justify.

Foreign Currency	57-58	Enter one of the abbreviation following: Yen (YN), Pounds Sterling (ST), Pesetas (PT), Deutsche Marks (DM), Guilders (GL), Lira (LI), Drachmae (DR), Kroner (KR), or Won (WN).
Foreign Currency Amount	59-69	Enter foreign currency amount. Positions 68-69 are decimal places, but do not enter decimal point. Zero fill, right justify.
Blank	70-80	

4.6. Credit Card Deposit Reporting. If credit card deposits are made to the on-base bank, the NAF AO regards the deposits as normal cash deposits and reports them with all other deposits as outlined in paragraph **4.3.** If the credit card deposits are made to another bank, the NAF AO uses a separate series of document numbers for the deposit slips. The NAF AO reports transactions in the format given in paragraph **4.3.**, except for data positions 1-2. Instead of "DP" use "BA", "MC", "OT" or other codes prescribed by HQ AFSVA/SVFB to report credit card deposits. If more than one type of credit card is used on a base (with more than one field bank account), the NAF AO uses a separate series of document numbers for the deposit slips for each bank account. Transaction type will be assigned by HQ AFSVA/SVFB at the time the contract is approved. Be sure not to confuse the series of document numbers or the deposits will be rejected or shown as missing in paragraph 3 of the daily CMIP statement.

4.7. Off-Base Deposit Reporting. One or more NAFIs on a base may make deposits to more than one bank (other than credit card accounts). An example is a recreation area operating far from the on-base bank. Deposits are made in a bank near the recreation area. In this instance, report deposits as outlined in **4.3.**paragraph 4.3., except report "OB" instead of "DP" in data positions 1-2. Use a separate series of document numbers.

4.8. Credit Memo Reporting. Credit memos issued by field banks are posted on the bank statement like normal deposits. Number credit memos using the same series of document numbers as deposits, and report to CMIP following the format in paragraph **4.3.** For credit card accounts in off-base banks, use transaction type "MC", "BA", "OT" or other codes as prescribed by HQ AFSVA/SVFB in data positions 1-2.

4.9. Debit Memo Reporting:

4.9.1. Report all dishonored checks, excluding off-base "OB" bank accounts, as a "DC" transaction type. Use a separate 4-digit series of document numbers beginning with 0001 for each field bank. Report a transaction for the total of each dishonored check debit memo as outlined in paragraph **4.3.**, except enter "DC" in data positions 1-2. Do not report individual checks if the bank lists more than

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one check on the debit memo. Use a dollar transfer to reimburse the MWR fund for checks belonging to other NAFIs. For off-base banks (as outlined in paragraph **4.7.**), enter "OC" instead of "DC" in data positions 1-2.

4.9.2. Report debit memos from the field bank, which adjust the amount of a validated deposit, as negative deposits. Use the formats in paragraphs **4.3.** and **4.5.** A negative character is used in data position 30.

4.9.3. Always report bank debit memos for off-base credit card accounts as negative deposits. Follow deposit reporting in paragraph **4.7.** and input a negative character in data position 30.

4.10. US Dollar Deposit Corrections:

4.10.1. When an error in the amount of a deposit is identified after reporting or if the field bank has changed the total of a deposit slip amount upon validation, an adjustment needs to be reported. This adjustment is the net difference between the reported amount and the correct amount. Report an adjustment in the format shown in paragraph **4.3.** Use the document number and DOB of the original deposit reported, and enter "ADJ" in data positions 31-33. If the amount of the adjustment is a decrease, use a negative character in data position 30 as well as the "ADJ" in data positions 31-33. Only one adjustment can be made to a reported document number. Use instructions in paragraph **4.13.** when adjusting deposits reported in the prior month.

4.10.2. If the deposit to be corrected is for an off-base credit card account, the instructions in paragraph **4.10.1.** apply, except the transaction type will be "MC," "BA," or "OT" as outlined in paragraph **4.6.**

4.11. Foreign Currency Deposit Corrections.   If an error is found in the amount of a foreign currency deposit after it has been reported, an adjustment is required. This adjustment is the net difference between the reported amount and the correct amount. Report an adjustment in the format shown in paragraph **4.5.** Use the document number of original deposit reported, original DOB, and original foreign currency exchange rate. Enter "ADJ" in data positions 31-33. If the amount of the adjustment is a decrease, use a negative character in data position 30 and data position 69. Only one adjustment can be made to a reported document number. See paragraph **4.13.** for further instructions when adjusting deposits reported in the prior month.

4.12. Debit Memo Corrections:

4.12.1. A "DC" transaction is an automatic decrease to CMIP. To increase the CMIP balance and decrease the negative amount reported, use the transaction format in paragraph **4.3.**, and enter "DC" in data positions 1-2, "ADJ" in data positions 31-33, and the negative character in data position 30. To increase the negative amount reported, follow instructions in paragraphs **4.3.** and **4.10.**, and enter "ADJ" in data positions 31-33. Use the original document number and DOB of the debit being adjusted. Only one adjustment can be made to a reported document number. See paragraph **4.13.** for further instructions when adjusting debit memos reported in the prior month.

4.12.2. To correct or adjust a negative deposit reported on an off-base credit card account, follow instructions in paragraph **4.10.**   Use the original document number and DOB of the debit, and enter "ADJ" in data positions 31-33. If the adjustment increases the negative amount reported and decreases the CMIP balance, use a negative character in data position 30. If the adjustment decreases

the negative amount reported and increases the CMIP balance, do not use the negative character in data position 30.

4.13. Late Reporting and Prior Month Corrections.   Report deposits, debit and credit memos, and adjustments to any of these entries during the first 4 business days of each month. HQ AFSVA/SVFB considers the transactions as a part of the prior month's business for deposit validation purposes only, provided that the correct DOB is used. Example: additional entries for September, reported on any of the first 4 business days of October, must contain the September DOB in data positions 40-45. See paragraph **10.2.** for additional information on the effect this has on the deposit validation variance.

Chapter 5

CHECK STOCKS AND SIGNATURE REQUIREMENTS

5.1. General Information Concerning Checks.   There are five types of checks which CMIP participants can use:

- Automated General Purpose.
- Automated Payroll.
- Limited Payee (overseas only).
- Foreign Currency General Purpose (overseas only).
- Automated Foreign Currency Payroll (overseas only).

All check types listed above have an 8-digit check number for CMIP reporting purposes. The first three digits of General Purpose, Limited Payee, and Foreign Currency (FC) checks are the base identifier and the last five digits are the actual check number. Compute the first digit of the payroll check number by adding five to the first digit of the base identifier. Not all foreign currency checks have the complete 8-digit check number printed on the check due to the different banking regulations in each country. If the check number imprinted is less than five positions, zero fill to the left when reporting the foreign currency check issue.

5.2. Ordering Check Stocks.   HQ AFSVA/SVFB places all check stock reorders, with the exception of some foreign currency checks, with the vendor. The AFFMF pays for the check stock. NAF AOs must reorder check stocks from HQ AFSVA/SVFB not later than (NLT) 120 days prior to exhausting current check stock supplies. NAF AOs should inventory check stock on a regular basis to ensure accountability, an adequate supply, and accomplishment of reorders in a timely manner.

 5.2.1. NAF AOs send check stock reorders to: HQ AFSVA/SVFB, 10100 Reunion Place, Suite 400, San Antonio TX 78216-4138, using the following format for check type required:

- Check Type Required: US General, US Payroll, Limited Payee, FC General, or FC Payroll.
- Quantity of Reorder: Quantity of checks being reordered.
- Estimated number of checks used per month: Quantity of checks used (if payroll checks are being reordered, list number of checks used per payroll including leader checks).
- Last check number on hand: Last check number recorded as being received from HQ AFSVA/SVFB as stated on your inventory control log.
- CONUS Address: No Post Office Boxes; checks are shipped United Parcel Service (UPS).
- Point of Contact (POC): Person to contact regarding check orders.
- Local Phone Number (CONUS Only).
- DSN Number.

 5.2.2. After receiving and processing the check reorder, HQ AFSVA/SVFB sends a confirmation letter or message to the NAF AO confirming date of order, check numbers ordered, and verification of check order instructions. Upon receipt of the new check order, verify the check printing detail against the confirmation letter or message. Notify HQ AFSVA/SVFB within five workdays after receipt of the check order and note any discrepancies as prescribed in the confirmation letter or message. To

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ensure that the check reorder is received and processed in a timely manner, the NAF AO should contact HQ AFSVA/SVFB if not notified that the order has been processed within 30 days of the date of the reorder request.

5.3. Signature Requirements on Checks.   The maximum number of authorized signatories for each NAF AO is five (primary plus four alternates). The overseas MBF authorizes two additional signatories solely for the purpose of signing Deutsche Mark checks for German Value Added Tax (VAT) purchases at VAT offices located away from the NAF AO. The concentration bank and the overseas MBFs will honor facsimile signatures (not to exceed three); however, they must be of a mechanical type. Do not use rubber stamp facsimile signatures. The concentration bank and the overseas MBFs assume no liability for unauthorized use of facsimile signatures; therefore, maintain absolute control by securing the signature plates when they are not in use. The concentration bank and the overseas MBFs accept facsimile signatures on all types of checks except for Limited Payee checks (overseas only). The primary signatory is usually the RMFC. The primary signatory designates the other signatories authorized to sign checks on his or her behalf. Two authorized signatories must sign all checks of $50,000 or more. The concentration bank and the overseas MBFs will return checks of $50,000 or more which do not bear two signatories to the vendor unpaid. Personnel with access to the check stock and the general ledger are not authorized to be signatories on NAF checks.

5.4. Signature Changes.   When updating and changing authorized signatories, use the following procedures:

5.4.1. Signature Changes for the Principal Concentration Bank Account.   Use the cards provided by the concentration bank to update and change signatures. HQ AFSVA/SVFB furnishes these cards to the NAF AO upon request. For each signature addition, submit two cards, each signed once by the individual being added. Type the name of the base at the top of each card. Send a cover letter, signed by a currently authorized signatory, to HQ AFSVA/SVFB with the cards attached. The letter contains the names and titles of all individuals authorized to sign and the effective date. Also, the letter should show which individuals are being added or deleted from the last letter of authorization. Allow a minimum of 2 weeks for processing time.

5.4.2. Signature Changes for Limited Payee and Foreign Currency Bank Accounts. The NAF AO obtains signature cards for additions and deletions from the local MBF. For each signature change, submit a complete set of cards to HQ AFSVA/SVFB, with every authorized individual's signature on the new set of cards. Type the base name at the top of each card. Send a cover letter, signed by a currently authorized signatory, to HQ AFSVA/SVFB with the signature cards. The contents of the letter of authorization are described in paragraph **5.4.1.** Upon receipt and processing, HQ AFSVA/SVFB forwards the cards directly to the MBF headquarters. Be sure to allow for sufficient mail time (minimum four weeks).

5.5. Check Numbering.   Issue all checks in numerical order. Do not "skip ahead" or reserve checks for end-of-month (EOM) processing.

5.6. Reporting US Dollar General Checks.   For each general check issued, report a check issue (CI) transaction in the following format:

FIELD DESCRIPTION	DATA POSITIONS	INSTRUCTIONS
Transaction Type	1-2	Enter "CI"
Check Number	3-10	Enter full 8-digit number, comprised of 3-digit base identifier and 5-digit check number
Blank	11-12	
Dollar Amount	13-22	Enter amount of check. Zero fill, right justify.
Blank	23-24	
Date of Business (DOB)	25-30	Enter MMDDYY. This is the date the check was issued. Example: 5 Oct 93 would be "100593".
Blank	31	
CMIP Account Number	32-37	Enter 6-digit code for NAFI to be charged. If reduction of GLAC 101 for the lodging fund is desired, enter the lodging fund account number. If the lodging fund has transferred funds to the MWR fund to make payment, enter the MWR fund account number.
Blank	38-80	

In the case of a remote site serviced by a NAF AO, use a locally approved form for check issue authorization. The remote site custodian or designee signs the authorization prior to check preparation.

5.7. Reporting US Dollar Payroll Checks.   Normally, the Nonappropriated Fund Management Information System (NAFMIS) program prepares payroll checks. During NAFMIS payroll processing, the payroll "CI" transactions are computer generated. Note that the NAFMIS program changes the first digit of the base identifier by adding five to generate the check numbers. Verification of the payroll checks is essential to ensure that the computer-generated check number in the upper right hand corner of the check

is the same as the MICR encoded check number in the lower left hand corner of the check. If they do not agree, the NAFMIS generated check issue data is incorrect. Reaccomplish the "CI" transactions input for NAFMIS payroll to show the correct MICR encoded check number. When issuing checks manually or off-line, complete all data positions shown in paragraph **5.6.**

5.8. Reporting US Dollar Void Checks.   If a check is spoiled during preparation or voided prior to being issued, report a transaction using the format in paragraph **5.6.**, but enter "CV" in data positions 1-2 and zero fill data positions 13-22. Report this type of voided check using the MWR Fund CMIP account number. If a check has already been reported as issued, follow the same procedures except enter the dollar amount at which issued in data positions 13-22 and the CMIP account number of the issuing NAFI in data positions 32-37. Use the original DOB when reporting a "CV" transaction.

5.9. Stop Payment Action, US Dollar Checks.   CONUS bases call HQ AFSVA/SVFB by phone to request a check inquiry. HQ AFSVA/SVFB personnel will make the inquiry and contact the NAF AO. If the check has not been paid, the NAF AO can request HQ AFSVA/SVFB take stop payment action. HQ AFSVA/SVFB personnel follow-up with the NAF AO that stop payment action is completed. Do not issue a new check or void the original check until stop payment action has been completed. Furnish the following information to HQ AFSVA/SVFB on all stop payment actions.

- Date of check issue.
- Name of payee.
- Amount of check.
- Reason for stop payment
- Full 8-digit check number.

NAF AOs at overseas bases send a message to HQ AFSVA/SVFB providing the information shown above. HQ AFSVA/SVFB completes a check inquiry and initiates stop payment action if the check is unpaid. When stop payment action is completed, HQ AFSVA/SVFB personnel will notify the NAF AO with reissue instructions. Submission of a "CV" transaction does not constitute stop payment action. It is the policy of the principal concentration bank to pay all checks cleared on a given day. The checks are then sent to the proof department for stop payment verification. Therefore, it is possible for a check to appear under paragraph 3 of the daily CMIP statement as a check paid over a void or as a check paid without issue. However, when it is determined that a check is to be returned because of a stop payment, the charge for the check is reversed by the bank and a credit memo is issued by the bank. As many as 4 business days may pass before the reversal appears on the daily CMIP Statement. See **11.4.**paragraph 11.4 for instructions to write off checks with stale dates.

5.10. Use of Limited Payee (LP) Checks.   LP checks are paid against overseas US dollar bank accounts. LP checks are used for the purpose of obtaining US dollar cash for change or imprest funds and, in specific countries, for the purchase of foreign currency for accommodation sales. Cash LP checks the same day as issued or NLT the day following issue. Facsimile signatures are not authorized on LP checks.

5.11. Reporting, Voiding, and Stopping Payment on LP Checks.   Report transactions as outlined in paragraph **5.6.**, except enter "LP" in data positions 1-2. Void checks as outlined in paragraph **5.8.**, except

enter "LV" in data positions 1-2. Stop payment actions on LP checks are not authorized. Contact HQ AFSVA/SVFB for instructions on lost checks.

5.12. Use of General Purpose and Automated Payroll Foreign Currency Checks. Foreign currency checks pay against foreign currency disbursement accounts for employee payroll, vendor, and construction payments. Some countries use automated foreign currency payroll checks to pay foreign national employees. HQ AFSVA/SVFB purchases foreign currency to meet normal daily usage. Unusually large requirements such as employee bonuses, fixed asset purchases, and construction payments require additional foreign currency. Ten days prior to disbursing unusually large checks, the NAF AO notifies HQ AFSVA/SVFB to ensure the check does not cause an overdraft status in the MBF foreign currency account. Overdrawn accounts incur additional expenses and are not acceptable banking practice. *Note: When general checks are issued to meet foreign currency payrolls, the foreign currency check stock must not be separated into two series of numbers. Issue all checks in strict numerical sequence.*

5.13. Reporting Foreign Currency Checks. For each check issued, report a foreign currency (FC) check issue transaction in the following format:

FIELD DESCRIPTION	DATA POSITIONS	INSTRUCTIONS
Transaction Type	1-2	Enter "FC"
Check Number	3-10	Enter full 8-digit number, comprised of 3-digit base identifier and 5-digit check number. For payroll check stocks, add five to the first digit of the base identifier.
Blank	11-12	
Dollar Amount	13-22	Enter US dollar equivalent. Zero fill, right justify. Round to nearest penny.
Blank	23-24	
Date of Business (DOB)	25-30	Enter MMDDYY. This is the date the check was issued. Example: 5 Oct 93 would be "100593".

Blank	31	
CMIP Account Number	32-37	Enter 6-digit code for NAFI to be charged. If reduction of GLAC 101 for the lodging fund is desired, enter the lodging fund account number. If the lodging fund has transferred funds to the MWR fund to make payment, enter the MWR fund account number. All payroll checks must be issued against the MWR fund.
Blank	38-39	
Exchange Rate	40-45	Enter the official "organizational rate" applicable to the date the check was issued. Data Positions 44-45 are decimal places, but do not enter decimal points. Zero fill, right justify.
Foreign Currency	46-47	Enter one of the Abbreviation following: Yen (YN), Pounds Sterling (ST), Pesetas (PT), Deutsche Marks (DM), Lira (LI), Drachmae (DR), Guilders (GL), Kroner (KR), or Won (WN).
Foreign Currency Amount	48-59	Enter the foreign currency amount as shown on the face of the check. Zero fill, right justify.
Blank	60-80	

5.14. Reporting Foreign Currency Void Checks. If a check is voided during preparation or voided prior to being issued, report a transaction using the format in paragraph **5.13.**, but enter "FV" in data positions 1-2 and zero fill data positions 13-22 and 48-59. Report this type of voided check using the MWR

fund CMIP account number and current day's organizational rate. If a check has already been reported as issued, follow procedures as outlined below:

FIELD DESCRIPTION	DATA POSITIONS	INSTRUCTIONS
Transaction Type	1-2	Enter "FV"
Check Number	3-10	Enter full 8-digit number, comprised of 3-digit base identifier and 5-digit check number
Blank	11-12	
Dollar Amount	13-22	Enter US dollar equivalent amount of check previously reported. Zero fill, right justify.
Blank	23-24	
Date of Business (DOB)	25-30	Enter original date of check issue as previously reported
Blank	31	
CMIP Account Number	32-37	Enter original CMIP account number of NAFI charged for check
Blank	38-39	
Exchange Rate	40-45	Enter the previously reported "organizational rate" applicable to the date the check was issued.

Foreign Currency	46-47	Enter one of the following: Yen (YN), Pounds Sterling (ST), Pesetas (PT), Deutsche Marks (DM), Lira (LI), Drach-mae (DR), Guilders (GL), Kro-ner (KR) ,or Won (WN).
Foreign Currency Amount	48-59	Enter original foreign currency amount as shown on face of the check. Zero fill, right justify.
Blank	60-80	

5.15. Stop Payment Action, Foreign Currency Checks. Authorized NAF AO personnel initiate all stop payments for foreign currency checks through the local MBF. After placing the stop payment, send an information only message containing the following information to HQ AFSVA/SVFB.

- Date of stop payment.
- Date of check issue.
- Name of payee.
- FC amount of check.
- Reason for stop payment.
- Full 8-digit check number.

5.16. Corrections to Check Issue and Void Transactions Reported. HQ AFSVA/SVFB makes any corrective action for all types of check issues or check void transactions. Corrective actions relating to dollar amounts appear as remittances on the daily CMIP statements. The NAF AO requests corrective action by sending a message containing the following information to HQ AFSVA/SVFB:

- Date of CMIP statement on which the error occurred.
- Full 8-digit check number.
- Incorrect information accepted.
- Correct information.
- Net adjustment to check, when increase or decrease is correcting dollar value of check. When correcting FC checks, net adjustment to dollar equivalent amount and foreign currency amount is required.

5.17. US Dollar General and Payroll Emergency Check Stock. It may be necessary for the NAF AO to obtain emergency checks due to nonreceipt of check reorders or inadequate check inventory proce-dures. The NAF AOs at CONUS and PACAF bases send a message to HQ AFSVA/SVFB for emergency checks. Bases located in Europe should contact HQ USAFE/SVF. Use emergency checks only until reg-ular check reorders are received. At the top of each check issued, type the name of the base so that ven-dors can identify who issued the check.

5.18. Reporting Emergency Check Issue Transactions. When using emergency checks for either general or payroll checks, special reporting procedures must be followed. Ensure that data positions 3 through 5 of the check issue transaction (paragraph **5.6.**) contain the emergency check stock ID number of 499 for general checks or 999 for payroll checks, while data positions 32 through 37 must contain the NAFI CMIP account number to be charged. Emergency payroll checks cannot be processed through NAFMIS for reporting to CMIP without special procedures. The check issue transactions may have to be entered individually as an addition to the CMIP transmission created by the accounting system. Contact HQ AFSVA/SVFB for instructions.

5.19. Reporting Emergency Check Stock Void Checks. The NAF AO uses procedures in paragraph **5.8.** to void checks. Ensure data positions 3 through 5 contain the 499 or 999 identifiers.

5.20. Foreign Currency Accommodation Sales. The NAFIs make accommodation sales of foreign currency at a rate no more favorable than the rate of accommodation exchanges currently charged by the MBF for individual customers. Purchase of foreign currencies is made using "LP" or "FC" checks, depending on the country. The NAF AO marks the check (not the stub) "Accommodation Sales". According to DoD directives, any charge for accommodation sales by the MBF appears later at the time of periodic settlement with the MBF.

Chapter 6

INTER-NAFI DOLLAR TRANSFERS

6.1. Use of Dollar Transfers. Do not write checks between NAFIs that are serviced by the same NAF AO. Use a dollar transfer. The disbursing NAFI initiates the transfer. The RMFC or a designee signs AF Form 1804, **NAF Interfund Dollar Transfer**. Transfers are also used in conjunction with SAV and SEV accounts as described in **Chapter 12** .

6.2. Numbering of Transfers. Each dollar transfer has a 5-digit document number. The first two digits are a NAFI identifier (explained in paragraph **3.1.** and the last three digits are the actual document number of the transfer. The document number series for transfers is 001 through 999. Number transfers consecutively. Begin a new series of document numbers when 999 has been used, starting again with 001. Do not start a new series of document numbers at the beginning of a new fiscal year. Each NAFI must have its own series of document numbers. Ensure the first two digits of the document number (data positions 47-48) match the NAFI identifier of the disbursing NAFI (data positions 56-57) or the transfer will reject.

6.3. Reporting Dollar Transfers. Report a transaction for each transfer in the following format:

FIELD DESCRIPTION	DATA POSITIONS	INSTRUCTIONS
Transaction Type	1-2	Enter "TR"
Blank	3-30	
Amount	31-38	Enter dollar amount of transfer. Zero fill, right justify.
Blank	39	
Date of Business (DOB)	40-45	Enter MMDDYY. Example: 18 Nov 93 would be "111893". See paragraphs 9.5 and 9.6. for EOM and holiday reporting instructions. Use DOB when the transfer of funds is to be made.
Blank	46	

Document Number	47-51	Enter transfer in numerical order by disbursing NAFI. See para 6.2.
Blank	52	
Disbursing NAFI CMIP	53-58	Enter 6-digit CMIP account number of the NAFI disbursing the funds
Blank	59-60	
Receiving NAFI CMIP	61-66	Enter 6-digit CMIP account number of the NAFI receiving the funds
Blank	67-80	

6.4. Payroll Transfers.   All payroll checks are issued against the MWR fund for both bases and MAJ-COMs. Each NAFI transfers funds to the MWR fund or MAJCOM MWR fund to meet its share of the expense. Only one transfer per NAFI is made each pay period for the gross payroll.

6.5. Transfers Outside the NAF AO.   Transfers to or from the parent MAJCOM or an Air Force NAFI are called remittances and are explained in **Chapter 7**. Make payments to another base or the parent MAJCOM, other than those made by "CT" transactions, by check.

Chapter 7

CMIP REMITTANCES

7.1. General Information on Remittances. Remittances are CMIP transactions between a base NAFI and a MAJCOM NAFI or an Air Force NAFI. They are also used between a MAJCOM NAFI and an Air Force NAFI. Examples of remittances are retirement or group insurance contributions, insurance payments, loan repayments, DP validations, assessments, check and deposit corrections, and automated reimbursement for approved capital expenditure projects.

7.2. Recording Remittances. HQ AFSVA/SVFB shows all remittances initiated from base-level NAF AOs, MAJCOMs, or HQ USAF in the remittance column of paragraph 1 of the daily CMIP Statement. Paragraph 2 of the daily CMIP Statement explains the reason for the remittance. Upon receipt of the statement, increase or decrease GLAC (General Ledger Account Code) 101, Cash in Bank, as indicated, unless it has already been recorded in the general ledger. If already recorded, verify that the amount and other details are correct. Reverse accruals before recording the actual remittance. In some instances, do not record the DP validation remittance to GLAC 101. See **Chapter 10** .

7.3. Group Insurance Remittances. Each pay period, the NAF AO transmits a group insurance remittance for premiums due the Air Force Insurance Fund (AFIF). Report the transaction as follows:

FIELD DESCRIPTION	DATA POSITIONS	INSTRUCTIONS
Transaction Type	1-2	Enter "IN"
Blank	3-30	
Amount	31-38	Enter total amount of employees' deductions and employer's contributions for all NAFIs combined
Blank	39	
Date of Business (DOB)	40-45	Enter MMDDYY. Example: 5 Oct 93 would be "100593". (Same DOB as payroll.) Use the payday. (Same DOB as payroll checks were issued.)
Blank	46	

Document Number	47-51	Enter total number of group insurance summary transactions being transmitted. Zero fill, right justify.
Blank	52	
Disbursing NAFI	53-58	Enter MWRF 6-digit account number
Blank	59-60	
Receiving Account at AFM-WRF	61-66	Enter "INSURE"
Pay Period Code	67-69	Enter 2-digit calendar year followed by letter of applicable pay period of the year. Example: The first pay period of the year is 94A. Last pay period is 94Z.
Blank	70-80	

7.4. NAF Retirement Remittances. Each pay period, the NAF AO transmits a NAF retirement remittance to the Air Force Employee Retirement Plan Trust (AFERPT) for employees enrolled in the NAF Retirement Program. Report the transaction in the same format as in paragraph **7.3.**, except enter "RE" in data positions 1-2, "RETIRE" in data positions 61-66 and the total number of retirement detail transactions being transmitted in data positions 47-51.

7.5. Corrections for Group Insurance and NAF Retirement Remittances. If an error is made in reporting group insurance or NAF retirement remittances, do not attempt to make any corrections. Notify HQ AFSVA/SVXB by phone or message of the error. HQ AFSVA/SVXB will give further instructions at that time.

7.6. Workers' Compensation and Unemployment:

7.6.1. General Information. The payroll figures for this report are available from the Payroll Interface to General Ledger (PRIGL), which is processed each pay period. Refer to AFMAN 34-214, *Procedures for NAF Financial Management and Accounting*.

7.6.2. Premium Assessment. The appropriate premium rate is applied to the biweekly payroll figures in calculating the premium amount due. The assessment is then sent with the daily CMIP trans-

mission using the prescribed "CT" format (see **Attachment 2**). Workers' Compensation and Unemployment each have a unique format and are reported individually. These negative remittances appear on the daily CMIP Statement as a decrease to the NAFI's CMIP balance. An explanation for this decrease appears in paragraph 2 of the CMIP statement.

7.6.3. Payment of Claims. HQ AFSVA/SVXB uses a positive remittance to reimburse employing NAFIs for workers' compensation claim payments made by the base. Each positive remittance appears in paragraphs 1 and 2 of the CMIP statement. These amounts are identified by claim number in paragraph 2 of the daily CMIP Statement.

7.7. Automated Reimbursements. The automated reimbursement system is designed to assist the flow of funds through CMIP for those projects or programs that receive Air Force support. Each base, remote site, and MAJCOM has two designated automated reimbursement account (ARA) numbers. One is used for special programs that qualify for reimbursement and the other is used for approved capital expenditure projects. Using a "CT" transaction with the applicable NAFI and correct project number, generates reimbursement on the DOB following the DOB on which the transaction is input. Supporting documentation remains at the base-level AO and is subject to review.

7.7.1. Report one "CT" transaction for each check issued for payment on a project or program reimbursed by Air Force. Report the "CI" transaction with the same DOB as the "CT", unless the amount of the check is large enough to cause an overdraft of the CMIP account. If an overdraft would occur, report the "CI" on the DOB following the date the "CT" was input. The amount of the check issue must not exceed the amount of the "CT" input for reimbursement.

7.7.2. See **Attachment 2** for "CT" purpose field reporting format used in data positions 3-30. Data position 38 of the "CT" transaction must be a negative or the amount requested will be deducted from the CMIP account instead of reimbursed. For assistance in making any needed corrections, contact HQ AFSVA/SVFB.

7.7.3. Automated reimbursement remittances appear in paragraphs 1 and 2 of the daily CMIP Statement. For accounting entries applicable to a specific reimbursement, see AFMAN 34-214.

7.8. Asset and Liability Insurance Assessments. HQ AFSVA/SVFF calculates the premiums for asset and liability insurance as of 31 December, 31 March, 30 June, and 30 September of each fiscal year (FY) using data from the nonappropriated fund financial statements. The assessments create negative remittances which appear on the daily CMIP statement as a decrease to the NAFI CMIP balance.

7.9. Aircraft Hull Insurance Assessments.   Aero clubs report aircraft status via RCS: HAF-SV(Q) 9495, *Aero Club Operations Report*. HQ AFSVA/SVFF uses information from the report to calculate aircraft hull insurance assessments as of 31 December, 31 March, 30 June, and 30 September of each FY. Assessments are charged as a remittance to the CMIP account on or about the end of the second month following the end of each fiscal quarter. For additional information, see AFMAN 34-214.

7.10. Aircraft Liability Insurance Assessments.   HQ AFSVA/SVFF also calculates and charges aircraft liability assessments as described in paragraph **7.9.**

7.11. TLF Assessment. Base TLF assessments on occupied units. See AFMAN 34-214, for assessment computation instructions. Prepare a CT transaction for each rate charged, before the 15th work day of

each month. The CT contains the previous month's business. See **Attachment 2** for "CT" purpose field reporting format.

7.12. Reimbursable TLF Purchase.   For new TLF construction, the Air Force Lodging Fund reimburses the base for the initial furniture and equipment purchase. (See AFMAN 34-214.) The NAF AO prepares a check issue and a CT transaction for reimbursement on the same DOB. See **Attachment 2** for "CT" purpose field reporting format.

Chapter 8

MAJCOM PROCEDURES

8.1. General Information.   Instructions and procedures as outlined in other chapters generally apply to MAJCOM NAFIs. Additional procedures for MAJCOMs are provided below. For special dividends received from AFMWRF by the MAJCOMs, use the same procedures as for base-level MWR funds.

8.2. MAJCOM Transfers.   MAJCOMs can make transfers to or from base-level CMIP NAFIs. Transfers may only be made between MWR NAFIs or between Lodging NAFIs. To enter a positive or negative cash transfer, use the following format:

FIELD DESCRIPTION	DATA POSITIONS	INSTRUCTIONS
Transaction Type	1-2	Enter "CT"
Purpose	3-30	Left justify. Abbreviate purpose. Exact text is transmitted to receiving NAFI.
Amount	31-38	Enter amount. Zero fill, right justify. Indicate negative by a negative character in data position 38.
Blank	39	
Date of Business (DOB)	40-45	Enter MMDDYY. Example: 5 Oct 93 would be "100593".
Blank	46	
Document Number	47-51	Enter 2-digit fiscal year, followed by 3-digit document number. The first document number for FY 94 is 94001. The first transfer made after 30 Sep 93.
Blank	52	

Disbursing NAFI CMIP Account	53-58	Enter 6-digit Number account number of the MAJCOM fund
Blank	59-60	
Receiving NAFI CMIP Account	61-66	Enter 6-digit Number account number of base-level NAFI. Do not reverse data positions for disbursing and receiving NAFIs to effect a negative transfer.
Blank	67-80	

Base-level NAFIs have limited use of the "CT" transaction for automated reimbursements. See **Chapter 7**.

8.3. Command Lodging Fund (CLF). CLFs withdraw and allocate funds from their lodging funds to base-level lodging funds. The MAJCOM uses a "CT" transaction type (see paragraph **8.2.**) to transfer the funds.

Chapter 9

REPORTING CMIP TRANSACTIONS

9.1. General Information on Reporting.   The NAF AO transmits the CMIP transactions five times weekly, Monday through Friday, except for holidays and other non-business days. Use AUTODIN or DDN to report the CMIP transactions.

9.2. Timing of Transmissions.   Transmit CMIP reports not earlier than (NET) 0800 and NLT 2200 on the first business day after DOB being reported. Bases across the international date line, which include Japan, Korea, and Guam transmit NET 0800 and NLT 1200 the second business day after DOB being reported. For EOM and holiday transmissions, see paragraphs **9.5.** and **9.6.**

9.3. Transmissions Not Received by HQ AFSVA/SVFB.   When reviewing the CMIP statement, if a day's transmission is not updated, immediately retransmit all transactions for that particular day's reporting. There is no need to send a message or to call HQ AFSVA/SVFB for further instructions.

9.4. Dating of Transactions.   The DOB is the day the sale was made, the check was dated, the transfer was made, etc. For deposits, the DOB is the date of the cashier's report. All transactions to cash made or to be made in the general ledger for a given date are reported to CMIP. Include Saturday's and Sunday's transactions with Monday's DOB. When a month ends on a weekend, follow reporting instructions in paragraph **9.5.**   When a holiday falls on a week day, follow reporting instructions in paragraph **9.6.** Activities with authorized waivers from daily bank deposits use the DOB of the last business day included in the deposits. The activity must make a deposit at the close of business, the last business day of each month, regardless of dollar amount (see AFI 34-202, *Protection of Assets*).

9.5. End-of-Month Reporting.   When the last day of a given month falls on a weekend, adjust the CMIP transmission to AFMWRAB. Follow procedures as outlined below:

   9.5.1. EOM Saturday.   Transmit Friday's and Saturday's DOB on Monday with all transactions dated with Saturday's date.

   9.5.2. EOM Sunday.   Transmit Friday's, Saturday's, and Sunday's DOB on Monday with all transactions dated with Sunday's date.

   9.5.3. CMIP Statements.   The procedures in paragraphs **9.5.1.** and **9.5.2.** allow end-of-month GLAC 101 balances and financial statements to match with the daily CMIP Statements.

9.6. Holiday Reporting Procedures for CMIP Transmissions.   When a holiday falls on a weekday, adjust the CMIP transmission to AFMWRAB. Shown below is a chart, by day of the week, for holiday reporting:

HOLIDAY	NORMAL DOB	TRANSMIS-SION DAY	INPUT DATED
Monday	Friday	Tuesday	Friday

Monday	Saturday Sunday Monday Tuesday	Wednesday	Tuesday
Tuesday	Monday	Wednesday	Monday
Tuesday	Tuesday Wednesday	Thursday	Wednesday
Wednesday	Tuesday	Thursday	Tuesday
Wednesday	Wednesday Thursday	Friday	Thursday
Thursday	Wednesday	Friday	Wednesday
Thursday	Thursday Friday	Monday	Friday
Friday	Thursday	Monday	Thursday
Friday	Friday Saturday Sunday Monday	Tuesday	Monday

NOTE:

An exception to the above is the Far East, which transmits one calendar day later due to time zone changes.

9.7. AUTODIN Transmissions. The NAF AO initiates AUTODIN transmissions. The NAF AO creates a floppy disk for each DOB. From the floppy disk, a file is built to be processed through AUTODIN. Creation of the floppy disk is covered in **Chapter 13**. The addressee routing indicator used is RHWR-MAY. This is the routing indicator for magnetic tape output to the AFMWRAB. If any other routing indicator is used, the transactions will not update CMIP.

9.8. AUTODIN Text Header Record. One text header record is created for each transmission. The text header record must include the data required by the Communication Center.

FIELD DESCRIPTION	DATA POSITIONS	INSTRUCTIONS
Transaction Type	1-5	Enter "TEXHD"
Blank	6	
Security Classification	7	Enter "U" for unclassified
Special Handling	8	Blank
Transaction Type (Privacy Act)	9	Enter 1 for regular data. Enter 2 for payroll data.
Blank	10	
RCS Control Number Text Identifier	11-14	Enter 7505
Blank	15-25	
Submission Type	26	Enter "N"
Blank	27	
As of Date	28-33	Enter DOB being transmitted. Example: 5 Oct 93 would be "100593".
Blank	34	
Sequence Date	35-37	Enter 001
Blank	38	

Number of Data Positions Record Item Length	39-42	Enter 0080
Blank	43	
Deck Number Blocking Factor	44-45	Enter 01
Blank	46	
MAJCOM ID From	47-48	Contact HQ AFSVA/SVFB for MAJCOM ID codes
Base Identifier	49-51	Enter the 3-digit base identifier as described in paragraph 3.1
Blank	52-63	
MAJCOM ID To	64-69	Enter "ONAFWB"
Blank	70-80	

9.9. AFFMF Contact . When contacting AFFMF concerning CMIP, SAV, and SEV, please use the following:

- Mailing Address: HQ AFSVA/SVFB, 10100 Reunion Place, Suite 405, San Antonio TX 78216-4138
- Message Address: HQ AFSVA RANDOLPH AFB TX//SVFB//

9.9.1. Use DSN 487-5441/5442 to inquire about:

- Signature Cards.
- SAV Statements.
- SEV Statements.
- All questions concerning daily transmissions, DP validations and corrections.

9.9.2. Use DSN 487-3990/5852 to inquire about:

- Large foreign currency requirements.
- Check reorders.
- Opening or closing of field bank accounts.
- Merchant Agreement Accounts.

9.10. MAJCOM Communication. Each base furnishes its parent MAJCOM an information copy of all letters and messages to HQ AFSVA/SVFB (except stop payment actions).

Chapter 10

DEPOSIT VALIDATIONS AND LIMITED PAYEE CHECK RECONCILIATIONS

10.1. Deposit Validations. The purpose of a deposit validation is to ensure that all deposits, debit and credit memos, and adjustments reported and accepted by HQ AFSVA/SVFB agree with those posted by the field bank for the same period of time. Upon receipt of the field bank statement, HQ AFSVA/SVFB compares the deposits, debit and credit memos, and adjustments reported and accepted to the entries posted on the field bank statement. Any differences become a net deposit validation variance, which HQ AFSVA/SVFB posts to the MWR fund account (except remote sites) and which appears as a remittance on the daily CMIP statement.

10.2. Explanation of DP Validation Products and Their Use. HQ AFSVA/SVFB assembles a deposit validation package for each bank account and mails it to the NAF AO. This package contains the following documents:

   10.2.1. Bank Versus Base Variance Report. See **Attachment 3** for an explanation of the data which appears on the report.

   10.2.2. Monthly Deposit Report (AURCMIPDPRP). The AURCMIPDPRP report recaps all deposits (credits) and debits reported and accepted from the first DOB of the month to the last DOB of the month. The cover sheet shows the total amount of debit memos and the total amount of deposits accepted in the month for all NAFIs. Totals for each category by individual NAFIs are also shown. The supporting documentation for the cover sheet shows the individual transactions which make up the totals on the cover sheet. The report is broken out by message DOB, but also shows the original DOB entered in the transaction if different from the message DOB the transaction was accepted. Each message DOB has a net total for both debit memos and deposits. This report also shows any items that were moved to in-transit for use in the next month's reconciliation. Items moved to in-transit normally appear as a part of the deposits reported on the last DOB of the month.

   10.2.3. Deposits and Adjustments in Current Month (TRNDEP). This product recaps the late reporting of deposits, debit and credit memos, and adjustments. HQ AFSVA/SVFB compares these deposits, debit and credit memos, and adjustments to the field bank statements. If any of the entries are posted by the bank, HQ AFSVA/SVFB makes a manual adjustment to the AURCMIPDPRP product. Only items reported during the first four business days of the current month, and which have a prior month's business date in data positions 40-45, are considered for DP validation purposes.

   10.2.4. Adding Machine Tape. HQ AFSVA/SVFB includes an adding machine tape of all debit memos which make up the total posted on line 2 of the Bank Versus Base Variance Report (see **Attachment 3**) in the DP validation package. HQ AFSVA/SVFB makes this tape from the bank statement and records the items in the same date sequence as recorded by the bank. The tape begins with the last day of the prior month, if applicable.

   10.2.5. Other Supporting Documents. HQ AFSVA/SVFB returns any deposit slips and debit or credit memos enclosed with the bank statement to the NAF AO.

   10.2.6. Probable Variance. If there is a difference in the ending total (line 5) on the **Bank Versus Base Variance Report**, HQ AFSVA/SVFB researches the difference and makes a listing of probable items creating the variance. Upon receipt of the DP validation package, the NAF AO reviews those

entries listed as probable variance and makes the appropriate corrections. The following are common entries that create a variance and the actions necessary to correct the variance:

10.2.6.1. When a base reports an entry in one month and the bank posts the entry in a different month, a variance occurs. For example: A base reported a deposit on 28 September but the bank did not post the deposit to the bank statement until 1 October. The deposit becomes a negative variance in September as a deposit reported by the base and not posted by the bank. In October, the bank posts the deposit and creates a positive variance as a deposit posted by the bank and not reported by the base. These entries are called "wash" items. For this variance, no corrective action is needed. However, the NAF AO prepares a memo for record to the cash control summary of what the variance is and the month it will wash. Wash items should never appear on AF Form 1736, **NAF Cash Management and Investment Program Account Verification**, for more than one month. The only possible exception is when research shows that a bank made the error; an additional month may pass before the bank makes the correction. Debit and credit memos can also be wash items.

10.2.6.2. HQ AFSVA/SVFB research shows a deposit posted by the bank in an amount different than the base reported. If the difference has not been reported, do not report it because when HQ AFSVA/SVFB posts the variance, the base CMIP account is updated. If the difference applies to a NAFI other than the MWRF, the NAF AO makes a dollar transfer to move (increase or decrease as applicable) the variance from the MWRF to the NAFI affected. If no prior entry has been made, the NAF AO makes a journal voucher (JV) to update the general ledger cash-in-bank account for the proper NAFI. Follow the same procedures for debit and credit memo variances. If HQ AFSVA/SVFB research on the variance indicates a bank error, it becomes a wash item. The NAF AO shows the field bank the documentation (validated deposit ticket, copy of bank debit or credit memo) and requests a correction. When the bank makes the correction, it is a part of that month's variance and reverses the original variance. Call HQ AFSVA/SVFB for assistance, if needed.

10.2.6.3. If the bank posts a deposit and research shows it is a valid deposit that has not been reported, follow the instructions outlined in paragraph **10.2.6.2.**

10.3. Foreign Currency (FC) Deposit Validation (Overseas Only). The monthly deposit report (see paragraph **10.2.2.**) used for the foreign currency deposit validation shows foreign currency amounts only. All information in paragraphs **10.1.** and **10.2.** applies to the foreign currency deposit validation. There is an additional line on *Bank Versus Base Variance Report* which shows the rate used for conversion. The foreign currency exchange rate used for conversion is the rate for the DOB the variance is posted to the CMIP statement. HQ AFSVA/SVFB enters the foreign currency variance and the foreign currency exchange rate, and the CMIP System posts the US dollar equivalent of the variance. The US dollar equivalent appears as a remittance in paragraphs 1 and 2 of the CMIP statement.

10.4. LP Check Reconciliation (Overseas Only). This reconciliation is a comparison of LP checks reported and accepted versus LP checks paid by the bank.

10.4.1. Explanation of LP Reconciliation Products and Their Use. HQ AFSVA/SVFB prepares and mails an LP check reconciliation to each NAF AO using LP checks. This reconciliation contains the following documents:

10.4.1.1. LP Check Reconciliation Report.   This reconciliation summarizes the LP checks reported and accepted, plus prior month's outstanding LP checks paid during the current month, less any current month's LP checks reported but not paid by the bank. HQ AFSVA/SVFB explains any variances in detail.

10.4.1.2. Limited Payee Check Report (OSCHK).   This product shows each LP check reported by DOB, check number, 2-digit NAFI identifier, and dollar amount. HQ AFSVA/SVFB adjusts this report manually for those prior month items reported during the first four business days of the current month; use the prior month's DOB in data positions 25-30.

10.4.1.3. LP Checks. HQ AFSVA/SVFB returns the checks to the NAF AO if they are enclosed in the bank statements.

10.4.2. Probable Variance.   If an LP check is charged paid without issue, the base NAF AO researches to determine if the check was issued as a "CI" in error. If the LP check was reported and accepted as a "CI", the NAF AO reports a "CV" transaction to HQ AFSVA/SVFB and makes a dollar transfer to the MWR fund from the affected NAFI (if applicable). If a check is paid in an amount different than issue and research shows a bank error was made, the NAF AO takes the check to the bank and requests a correction. If the paid LP check has not been returned, the NAF AO notifies HQ AFSVA/SVFB for assistance. The variance created due to the bank error will wash with a reversing variance in the month the bank makes the correction.

Chapter 11

RECONCILIATION OF CMIP ACCOUNTS

11.1. General Information Concerning Reconciliations.   There are several types of reconciliations that are accomplished by NAF AO personnel when balancing CMIP to the General Ledger. Each are described in detail in the following paragraphs.

11.2. CMIP Cash Report.   A cash control summary is maintained as described in AFMAN 34-214. The NAF AO uses one of the three following methods for daily reconciliations of the CMIP balances and the cash control accounts balances.

- A manual spreadsheet.
- A computer spreadsheet program.
- The accounting system programs also provide a report, CMIP List, with totals by record types and sorted by CMIP account number. The report is produced daily prior to downloading and transmitting records.

Reconcile deposits and disbursements to control totals and source documents, make any corrections required due to rejected transactions, and compute the new daily balance using the net change figure on the listing. This amount should agree with the amount on daily CMIP message plus or minus any remittances, such as interest.

11.3. End-of-Month Products.   Each NAF AO receives an end-of-month package which contains the following products:

11.3.1. CMIP Recap Summary.   This is a further breakdown of the daily CMIP statement by NAFI, DOB, and type of transaction. This product can be used as an aid in balancing CMIP to the General Ledger.

11.3.2. CMIP Missing Document Summaries.   There are three types of missing document summaries. The deposit missing document summary shows missing documents by transaction type and by bank. The transfer and allocation missing document summary shows missing documents by the 2-digit NAFI identifier. The check issue missing document summary shows missing documents by check issue type and check number.

11.3.3. Outstanding Check Reports.   Several outstanding check reports are included. Reports for general checks, foreign currency general checks, payroll checks, and foreign currency payroll checks are produced separately. All checks that have not been paid or processed as paid by the CMIP system, as of the last business day of a given month, are listed in numerical order. Only overseas bases receive reports for foreign currency transactions.

11.3.4. ARA Capital/Construction Expenditures.   The monthly report recaps activity on all projects by ARA account number and project number. It has the date of the transaction, document number reported, check number reported as issued, amount, and description for all accepted "CT" input. It shows any maintenance transactions input by HQ AFSVA/SVFB. Maintenance transactions are necessary when there are contract modifications, etc. The total remaining amount available for reimbursement by project is the amount shown in the last column. At the bottom of the report is a

grand total summary for the base. The NAF AO balances this report monthly to the individual project folders it maintains. The NAF AO immediately reports any discrepancies to HQ AFSVA/SVFB.

11.4. Verification of Outstanding Check Reports. The NAF AO reviews the outstanding check reports monthly and notifies HQ AFSVA/SVFB of any error in a check number. HQ AFSVA/SVFB then takes corrective action. Overseas bases verify that no "LP" checks are on the general outstanding check report because a "CI" transaction was transmitted instead of an "LP" transaction. Payroll checks can be voided after 120 days, regardless of dollar amount, if wages are unclaimed or the payee cannot be contacted. General checks of less than $150 can be voided after 120 days if all attempts to contact the payee have been unsuccessful. General checks of $150 or more must remain outstanding for 1 year. It is not necessary to place a stop payment on the checks being written off, but if the check subsequently pays over the void or pays without issue at a later date, the NAFI has no recourse and must accept the charge against their account.

11.5. End-of-Month CMIP Account Verification. The NAF AO must reconcile each NAFI CMIP account monthly. Use AF Form 1736, **NAF Cash Management and Investment Program Account Verification**, to reconcile CMIP to the General Ledger and Cash Control Summary. Explain each reconciling item used. If JVs or dollar transfers are required, be sure to annotate the transaction date entered into the General Ledger. When using AF Form 1736, follow the steps in **Attachment 4** to complete the form.

11.6. Adjustments of CMIP Accounts Due to Unreconciled Variances. While the NAF AOs reconcile the CMIP accounts to the General Ledger at least monthly, variances can occur that cannot be identified. When an unidentified variance occurs, send a message to HQ AFSVA/SVFB answering the following questions.

- What is the amount of unreconciled difference between the General Ledger (GLAC 101) and CMIP by NAFI at EOM?
- Is the variance amount constant? If so, how long has it been constant?
- Is the problem being researched?
- Have adjustments been requested from HQ AFSVA/SVFB that have not been accomplished? If so, give details.
- Have required general ledger adjustments been made?
- Is assistance required?

HQ AFSVA/SVFB will acknowledge receipt of the information and provide further instructions regarding actions to be taken.

Chapter 12

SAVINGS AND SEVERANCE ACCOUNTS

12.1. Programs. The SAV and SEV programs are another pooling of resources concept. SAV and SEV accounts are similar to savings accounts. Although participation in SAV and SEV programs are entirely separate from CMIP participation, nearly all SAV/SEV deposits and withdrawals are made from and to CMIP accounts. Some NAFIs not eligible for CMIP use other procedures for SAV/SEV transactions.

12.2. SAV Participation. SAV participation is entirely voluntary. SAV accounts are established and closed at the request of the base NAF AO. All NAFIs, except the MWR Fund, may have a SAV account.

12.3. SEV Participation. SEV participation is mandatory for overseas bases which employ foreign nationals if there is a severance liability. A MAJCOM may also request that SEV participation be established for CONUS bases as a part of base closure proceedings. The MAJCOM will request the accounts by message to HQ AFSVA/SVFB.

12.4. Account Numbers. SAV and SEV account numbers are the same as those used for CMIP. Those NAFIs not eligible for CMIP participation (see paragraph **1.3.**) are given a 5-digit account number unique to their SAV and SEV accounts.

12.5. Statements. HQ AFSVA/SVFB sends the NAF AO SAV and SEV statements at EOM by message, with an information copy of the message sent to the parent MAJCOM.

12.6. End-of-Month Products. HQ AFSVA/SVFB includes a SAV Recap Summary and a SEV Recap Summary in the EOM package sent to each NAF AO. These summaries are further breakdowns of the monthly activity by NAFI, DOB, and type of transaction.

12.7. Payment of Interest. The AFFMF calculates and pays interest on SAV/SEV accounts monthly in the same manner and at the same rate as used for the CMIP (see paragraph **3.3.**). The interest earned for the prior month is posted to the SAV and SEV accounts on the first business day of the current month.

12.8. Deposits. CMIP participants report SAV/SEV deposits by preparing an inter-NAFI dollar transfer as shown in paragraph **6.3.** Enter the same SAV or SEV account number in both the disbursing NAFI and receiving NAFI data fields. Enter "SAV" in data positions 67-69 for savings deposits and "SEV" in data positions 67-69 for severance deposits.

12.9. Withdrawals. Make SAV withdrawals by following the procedures in paragraph **12.8.**, except data position 38 is negative. Request all SEV withdrawals by message, with an information copy to the parent MAJCOM.

12.10. Minimum Balances, SAV and SEV Accounts. The balances of SAV and SEV accounts are periodically reviewed by HQ AFSVA/SVFB and all remaining balances of less than $10.00 are withdrawn and moved to the CMIP account.

12.11. Investments for Non-CMIP Participants.   Individual bases and NAFIs which do not participate in CMIP may request a SAV/SEV account number from HQ AFSVA/SVFB. SAV/SEV deposits are made by issuing a check payable to the Air Force Financial Management Fund, 10100 Reunion Place, Suite 400, San Antonio TX 78216-4138. If the check is for deposit to more than one NAFI's account, a breakdown of that portion applicable to each NAFI and the SAV/SEV account numbers must accompany the check.

12.12. MAJCOM Contributions.   MAJCOMs who want to share in the funding of a NAFI's severance liability may do so using CMIP interfund transfer capability. The MAJCOM accomplishes these transfers by using cash transfer (CT) transactions. The NAF AO, in turn, transfers the funds to the appropriate NAFI's SEV account.

Chapter 13

AUTOMATED DATA REPORTING AND SUBMISSION SYSTEM (ADRSS)

13.1. Data Systems. The ADRSS provides an interface between functional computer systems and AUTODIN. The NAFMIS contains programs which automatically produce the payroll transactions for the Consolidated Nonappropriated Fund Banking Report (RCS: HAF-MWR(D)7505) transmission. The NAFMIS produces files called OVAP4P and OVAP4Y. When the Data Processing Center (DPC) runs the outgoing (ADRSS/OUT) program against the OVAP4Y file, it transmits the payroll transactions for CMIP directly to AFMWRAB without NAF AO intervention. The NAFSAMS also automatically produces CMIP records for daily reporting. As accounting technicians enter daily transactions into the general ledger, the accounting system creates a file called BKMMDD.TXT (MM = Month, DD = day) for transmission to HQ AFSVA/SVFBC. Corrections and additions to either the automatically generated NAFMIS payroll report or the accounting system generated file can be made by the NAF AO. Preliminary actions by NAF AO personnel are necessary to ensure proper transmission of the files. There are several ways to transmit the RCS: HAF-MWR(D)7505 report. The NAF AO can take these records to the DPC monitor for transmission using the DPC computer system and ADRSS/OUT. Those bases having access to DDN should transmit the report using the DDN transmission instructions in the NAF Accounting System User's Guide. Use of DDN allows the NAF AO to control the timing of the transmission and eliminates a daily trip to have the DPC transmit the data.

13.2. Initiation Procedures. A control record is set up to tell ADRSS where to send the report. For NAFSAMS, the routing information is programmatically produced. The accounting system includes a program to produce the control record in the format detailed below. Control records only require changing when the DPC changes its requirements. The DPC ADRSS information is contained in AFMAN 171-378, *Automated Data Processing Systems and Procedures*. The DPC monitor should reference this manual for ADRSS record information. Manual preparation of the control record may be necessary in special circumstances. Prepare the information as follows for CMIP transmission only:

FIELD DESCRIPTION	RECORD COLUMN	INSTRUCTIONS
Record ID	1-6	ADRCTL
File Name	7-12	OVAT2X
RCS ID	13-23	HAFMWRD7505
Blank	24-26	
Content Indicator	27-30	FFBH
MAJCOM of Sending NAF AO	31-32	AFR 700-20, ADE MA-360

Blank	33	
Base ID	34-36	Positions 1-3 of CMIP Account number
Blank	37-53	
Normal Disposition	54	2
MINIMIZE Code	55	2
Security Classification	56	U
Precedence	57	P
Negative Report Requirement	58	N
As-of-Date	59-64	YYMMDD
Retention Period	65-66	30
Resubmission Code	67	Blank or R for resubmission
Blank	68-80	

13.3. Resubmission and Recovery Procedures. Occasionally it may be necessary to resubmit one or more transactions. Procedures for resubmission vary between a file originating on the NAFMIS payroll system and a file originating on the accounting system.

13.3.1. For resubmission of NAFMIS payroll CMIP records, request the DPC monitor to resubmit the file or transmit via DDN. Ensure the control record has an "R" placed in position 67.

13.3.2. For the accounting system, copy the file to be resubmitted to a freshly formatted floppy disk. Use the personal computer (PC) CMIP program to update position 67 with an "R". Process the file through the DPC as a resubmitted file.

13.3.3. Follow the procedures outlined in the accounting system User's Guide to make any adjustments to CMIP records.

13.4. Manual Reporting.   If the accounting system is not operational for an extended period of time, reporting is accomplished by the use of the Microcomputer Online/Offline Processing System (MOOPS). MOOPS provides an eighty position free frame record. Create these records in the format provided in this manual. When the accounting system becomes operational, the manually reported records must be entered in the General Ledger, but do not transmit the file containing the CMIP transactions to AFM-WRAB.

Chapter 14

OPERATIONS UNDER EMERGENCY CONDITIONS

14.1. Emergency Notifications. The RMFC shall notify the MAJCOM/SVF and HQ AFSVA/SVF, by the most expedient means, of the nature of the emergency conditions. The MAJCOM/SVF shall designate a support accounting office (and notify HQ AFSVA/SVF) to ensure the survival and recovery of essential data files, the capability to provide essential support during the emergency conditions, and the re-establishment of operations.

14.2. Disposition of Currency and Coin. If conditions require evacuation, disposal or destruction of currencies or coins, or emergency turn-in of funds, overseas field commanders shall follow procedures as specified in AFR 170-18, *Operations Under Emergency Conditions.* Transfer US currency and coins to the nearest disbursing officer in exchange for a check drawn on the Department of Treasury. The check is to be made payable to the Air Force Financial Management Fund and sent to HQ AFSVA/SVFB for deposit; a brief explanation of the nature of the emergency will accompany the check. Transfer of local currencies and coins may be made to the disbursing officer for protective custody using a safekeeping receipt. However, disbursing officers will not be held accountable should the local currencies or coins be lost or destroyed as a result of the existing emergency.

14.3. Blank Check Stocks and Facsimile Signature Plates. If conditions require evacuation, destroy blank check stocks using DD Form 2661, **Spoiled/Canceled Check Record**, as the inventory list. Also destroy all facsimile signature plates. Destruction of the facsimile signature plates is also annotated on DD Form 2661. Send the completed DD Form 2661 (original) attesting to the destruction of the checks and any facsimile signature plates to HQ AFSVA/SVFB.

Stevan B. Richards, Colonel, USAF
Director of Services

Attachment 1

GLOSSARY OF REFERENCES, ABBREVIATIONS, AND ACRONYMS

References

AFPD 34-2, *Managing Nonappropriated Funds*

AFI 34-201, *Use of Nonappropriated Funds*

AFI 34-202, *Protection of Assets*

AFI 37-124, *The Information Collections and Reports Management Program*

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

AFMAN 171-378, *Automated Data Processing Systems and Procedures*

Abbreviations and Acronyms

AAFCWF—Army and Air Force Civilian Welfare Fund

ADJ—Adjustment

ADRSS—Automated Data Reporting and Submission System

AF—Air Force

AFERPT—Air Force Employee Retirement Plan Trust

AFFMF—Air Force Financial Management Fund

AFIF—Air Force Insurance Fund

AFLF—Air Force Lodging Fund

AFMWRAB—Air Force Morale, Welfare, and Recreation Advisory Board

AFMWRF—Air Force Morale, Welfare, and Recreation Fund

AFSVA—Air Force Services Agency

AO—Accounting Office

ARA—Automated Reimbursement Account

AUTODIN—Automated Digital Network

BIF—Bank Insurance Fund

CI—Check Issue

CLF—Command Lodging Fund

CMIP—Cash Management and Investment Program

CONUS—Continental United States

CT—Cash Transfer

DDN—Defense Data Network

DM—Deutsche Marks (German currency)

DOB—Date of business

DoD—Department of Defense

DP—Deposit

DPC—Data Processing Center

DR—Drachmae (Greek currency)

DSN—Defense Switched Network

EOM—End of month

FC—Foreign currency

FDIC—Federal Deposit Insurance Corporation

FY—Fiscal year

GL—Guilders (Dutch currency)

GLAC—General Ledger Account Code

JV—Journal voucher

KR—Kroner (Danish currency)

LI—Lira (Italian currency)

LP—Limited Payee

MAJCOM—Major Command

MBF—Military Banking Facility

MICR—Magnetic Ink Character Recognition

MOOPS—Microcomputer Online/Offline Processing System

MWR—Morale, Welfare, and Recreation

NAF—Nonappropriated Fund

NAFI—Nonappropriated Fund Instrumentality

NAFMIS—Nonappropriated Fund Management Information System

NAFSAMS—Nonappropriated Fund Standard Accounting Management System

NCUA—National Credit Union Administration

NET—Not earlier than

NLT—Not later than

PC—Personal Computer

POC—Point of contact

PRIGL—Payroll Interface to General Ledger

PT—Peseta (Spanish currency)

RCS—Report Control Symbol

RFP—Request for Purchase

RMFC—Resource Management Flight Chief

SAIF—Savings Association Insurance Fund

SAV—Savings account

SEV—Severance account

ST—Pounds Sterling (British currency)

TLF—Temporary Lodging Facility

TR—Dollar Transfer

TRNDEP—Deposit In-Transit Report

UPS—United Parcel Service

US—United States

USAF—United States Air Force

VAT—Value Added Tax

WN—Won (Korean currency)

YN—Yen (Japanese currency)

Attachment 2

CASH TRANSFER (CT) TYPES

REF	TYPE	PROGRAM OR ARA NUMBER	PURPOSE OF DATA FIELDS 3-30 DEFINED
7.6.	Workers' Compensation	483965	3-5 First 3 digits of Compensation CMIP number 6 Blank 7-8 Calendar Year (e.g., 94) 9 Alpha pay period code 10 Blank 11-12 NAFI code (e.g., MWRF is 51) 13 Blank 14-22 Total of GLAC 701 (actual per NAFI) 23-29 Blank 30 Constant W
7.6.	Unemployment Compensation	483977	3-5 First 3 digits of CMIP number 6 Blank 7-8 Calendar Year (e.g., 94) 9 Alpha pay period code 10 Blank 11-12 NAFI code (e.g., MWRF is 51) 13 Blank 14-22 Total of GLAC 701 (actual per NAFI) 23-29 Blank 30 Constant U
7.7.	Automated Reimbursement	Unique number assigned by HQ AFSVA/SVFX	3-8 Project number assigned by HQ AFSVA/SVFB 9 Blank

REF	TYPE	PROGRAM OR ARA NUMBER	PURPOSE OF DATA FIELDS 3-30 DEFINED
			10-14 Check number (last 5 digits)
			15 Blank
			16-21 Check issue date (MMDDYY)
			22 Blank
			23-29 Description of purpose (use **only** DESIGN, CONSTR, or EQUIP)
			30 Constant S
7.11.	Temporary Lodging Facility Assessment	480071	3-5 First 3 digits of CMIP number
			6 Blank
			7-10 Reporting period (MMYY)
			11 Blank
			12-19 Unit income (enter the dollar amount in GLAC 501X, using two decimals), right justify, zero fill
			20 Blank
			21 Assessment rate ($ CONUS, $8 Overseas)
			22 Blank
			23-26 Daily rate-enter dollar amount (two decimals), right justify, zero fill.
			27-29 Blank
			30 Constant T
7.12.	Reimbursable TLF Purchase	Unique number assigned by HQ AFSVA/SVFX	3-8 Project number assigned by HQ AFSVA/SVFB
			9 Blank
			10-14 Check number(last 5 digits)
			15 Blank

REF	TYPE	PROGRAM OR ARA NUMBER	PURPOSE OF DATA FIELDS 3-30 DEFINED
			16-21 Check issue date (MMDDYY)
			22 Blank
			23-29 Short description of item (furniture or supplies)
			30 Constant F

Attachment 3

EXPLANATION OF AMOUNTS ENTERED ON BANK VERSUS BASE VARIANCE REPORT

1. **Section labeled Bank Statement:**

    Line 1 shows total of deposits and credits posted by the field bank, current month.

    Line 2 shows total debit memos (this includes returned checks) posted by the field bank, current month, except for the last day's debit memos. NOTE: If the field bank posts any debit memos on the last business day of the month (last 2 business days for overseas bases) and HQ AFSVA/SVFB cannot identify that they have been reported, these debit memos are carried forward to be included with the debit memos on line 2 in the following month.

    Line 3 allows space to record any bank adjustments or corrections.

    Line 4 is the net total of deposits and other bank credits, less debit memos and dishonored checks posted by the bank and considered in the current reconciliation, plus or minus any bank adjustments on line 3.

2. **Section labeled Base Reported:**

    Line 1 shows the total (adjusted, if necessary, to account for in transit items) deposits reported and accepted as shown on the monthly deposit report (AURCMIPDPRP).

    Line 2 shows the total (adjusted, if necessary, to account for in transit items) dishonored checks and bank debit memos reported and accepted as shown on the monthly deposit report (AURCMIPDPRP).

    Line 3 is for any HQ AFSVA/SVFB adjustments (if applicable) requested by the base during the month.

    Line 4 is the net total of deposits, less debit memos and dishonored checks, reported and accepted, plus or minus any adjustments on line 3.

3. The net variance is the difference between what the bank posted and what the base reported. If the amount on line 4 of the Base Reported section (i.e., Total Net Deposits Accepted) is greater than the amount on line 4 of the Bank Statement section (i.e., Total Net Deposits Posted to Your Bank Statement), the net result is a negative variance. However, if the amount on line 4 of the Bank Statement section is greater than the amount on line 4 of the Base Reported section, the net result is a positive variance.

Attachment 4

EXPLANATION OF DATA TO BE REPORTED ON AF FORM 1736

Line 1. Enter the balance shown on the CMIP statement as of the last day of the month.

Line 2. Enter the net of 2a, 2b, 2c, 2d, 2e, and 2f. These are transactions posted to the General Ledger, but not yet recorded in CMIP. These reconciling items are used when a daily transmission during the month is received after the last DOB for the month.

Line 3. Enter the net of 3a, 3b, and 3c. These lines are to record items which require HQ AFSVA/SVFB correction. This includes check variances to be reversed and deposit validation items which will "wash" in the following month.

Line 4. Enter the net of 4a, 4b, 4c, and 4d. These lines are to record rejected transactions by type. Use these lines for entries recorded to cash in bank in the General Ledger and reported, but rejected and not updated on CMIP.

Line 5. Enter the total of line 1, plus or minus the total of lines 2, 3, and 4. This will be the adjusted CMIP balance.

Line 6. Enter cash control summary balance.

Line 7. Enter General Ledger GLAC 101 balance.

Lines 5, 6, and 7 must agree. All reconciling items are shown as an attachment to the Form and are identified by amount, document number, date, cause, and the method and date of correction.