

**BY ORDER OF THE  
SECRETARY OF THE AIR FORCE**

**AIR FORCE MANUAL 64-118**

**28 AUGUST 2020**



**Contracting**

**AIR FORCE NONAPPROPRIATED  
FUND (NAF) PURCHASE CARD  
PROGRAM**

**COMPLIANCE WITH THIS PUBLICATION IS MANDATORY**

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This publication implements Air Force Policy Directive (AFPD) 64-1, *The Contracting System*. This publication provides directive guidance on establishing responsibilities, authorities, and procedures for purchasing with the U.S. Air Force Nonappropriated Fund Purchase Card (NAF P-CARD). This publication applies to all civilian employees and uniformed members of the Regular Air Force, Air Force Reserve, and Air National Guard. Ensure all records created as a result of processes prescribed in this publication are maintained in accordance with Air Force Instruction (AFI) 33-322, *Records Management and Information Governance Program*, and disposed of in accordance with the Air Force Records Disposition Schedule located in the Air Force Records Information Management System. Refer recommended changes and questions about this publication to the office of primary responsibility using Air Force Form 847, *Recommendation for Change of Publication*; route Air Force Forms 847 from the field through the appropriate functional chain of command. This publication may be supplemented at any level, but all supplements that directly implement this publication must be routed to the office of primary responsibility for coordination and approval. The Air Force Services Center (AFSVC) NAF Purchasing Director must approve all major command (MAJCOM)-level supplements. The authorities to waive wing-/unit-level requirements in this publication are identified with a Tier (“T-0, T-1, T-2, T-3”) number following the compliance statement. See AFI 33-360, *Publications and Forms Management*, for a description of the authorities associated with the Tier numbers; for this publication, the T-2 waiver authority is the Director, Air Force NAF Purchasing Office, AFSVC/SVC. Submit requests for waivers through the chain of command to the appropriate Tier waiver approval authority, or alternately, to the requestor’s commander for non-tiered compliance items. The use of the name or mark of any specific manufacturer,

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### ***SUMMARY OF CHANGES***

This document has been substantially revised and should be completely reviewed. Major changes include: updates to the program management structure, realigning MAJCOM duties to Air Force Services Center and the Air Force NAF Purchasing Office; the Single Purchase Limit has been revised to the micro-purchase threshold as defined by the Federal Acquisition Regulation (FAR) Subpart 2.101; the revision also deletes support for veterinarian medicine; deletes the \$25,000 delegation of authority for Information, Ticket and Travel Cardholders; adds delegation of authority for cable, utilities, and telecommunications; provides specific requirements for transactions notes; clarifies Installation Program Coordinator (IPC), Approving Official (AO), and Cardholder (CH) responsibilities; and provides specific limits on the number of cardholders per approving official.

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## Chapter 1

### GENERAL INFORMATION

**1.1. Overview.** The Air Force Nonappropriated Fund Purchasing Office (AFNAFPO) awarded a contract for Commercial Credit Card Services for NAF purchases. The contractor (hereinafter referred to as the Bank) provides commercial credit cards and associated services to military members and federal civilian employees to pay for official NAF purchases.

**1.2. Requests for Technical Assistance.** Submit requests for clarification or interpretation of this manual to the AFNAFPO.

**1.3. Waivers.** Submit requests for waivers to this manual to AFNAFPO for approval consideration.

**1.4. Program Management.** Each installation Resource Manager (RM) or designee shall serve as the IPC responsible for the day-to-day operations of the installation's NAF P-CARD. **(T-2)** Air Force Services Center, Air Force Reserve NAF Accounting Office, serves as the central IPC for all Air Force Reserve Command installations. The IPC monitors the program for compliance with these instructions in conjunction with Air Force Manual (AFMAN) 64-302, *Nonappropriated Fund (NAF) Contracting Procedures*, and any other applicable Air Force instructions and manuals. The CH uses the NAF P-CARD for purchases according to the limitations set forth in this manual. **Exception:** In the case of geographically separated units without a RM, the supporting main operating base RM must designate an on-site individual to assist in managing the site's program. **(T-3)**

**1.5. Program Structure.** The NAF P-CARD Program's structure is a three-level billing hierarchy: IPC, AO, and CH; and a six-level reporting hierarchy. The NAF P-CARD program uses the six-level reporting hierarchy described below to provide a system of checks, balances, and audit controls from the highest to the lowest level within each organization.

1.5.1. Level 1. The first reporting level of the reporting hierarchy represents the Department of Defense as the NAF P-CARD Program Office within the Office of the Secretary of Defense. Overall responsibilities include; interpreting and tailoring of federal statutes, regulations, and guidance for Department of Defense usage, and developing business rules common to all Department of Defense corporate card programs.

1.5.2. Level 2. The second reporting level, mandating guidance and procedures for the Air Force NAF P-CARD Program, is Air Force Contracting. The NAF P-CARD is a government purchase card administered by AFSVC and reports through Secretary of the Air Force Acquisition Contracting to Office of the Secretary of Defense. AFSVC has further designated AFNAFPO to administer the Air Force NAF P-CARD Program, and serves as a liaison between the United States Air Force and the General Services Administration.

1.5.3. Level 3. The third reporting level within the NAF P-CARD Program is AFNAFPO, the office responsible for managing the NAF P-CARD Program. AFNAFPO's P-CARD Team shall: serve as the Agency Program Coordinator; **(T-2)** Participate in the mandatory meetings and events; **(T-3)** communicate Department of Defense, Air Force and MAJCOM/Direct Reporting Unit (DRU) guidance updates, findings, procedure changes, and other information to the Level 4 IPCs; process and retain waivers, exceptions, and deviations;

review and submit weekly, monthly, quarterly and annual reports as required; conduct surveillance; seek out trends and best practices to improve the program; and assist the Level 2 Program Manager with implementing innovative means of increasing rebates, lowering administrative costs and merchant prices.

1.5.4. Level 4. The fourth reporting level within the NAF P-CARD Program is the Level 4 IPC, who has overall responsibility for the NAF P-CARD Program at the installation level. The Force Support Squadron Director/Deputy or equivalent shall appoint a primary and alternate IPC in writing. **(T-2)** These individuals will be assigned to the NAF Resource Management Office or NAF Contracting and at least one individual will maintain an active warrant. **(T-2)**

1.5.5. Level 5. The fifth reporting level within the NAF P-CARD Program is the AO.

1.5.6. Level 6. The sixth reporting level within the NAF P-CARD Program is the CH. The following categories of personnel may be appointed CH: a) government civilian employees; b) members of the armed forces; c) foreign nationals (both direct and indirect hires) subject to operational control, day-to-day management, and supervision by U.S. civilian and military personnel.

## **1.6. Roles and Responsibilities**

1.6.1. The Director, AFNAFPO, AFSVC, oversees the administration of the NAF P-CARD program to include program implementation, policy review and training.

1.6.2. The AFNAFPO Purchase Card Team (P-CARD Team) serves as AFNAFPO's liaison with SAF/AQC and the contracted card issuing bank. The P-CARD Team provides guidance to installations in support of daily program operations and program surveillance. Reviews and analyzes program spend and rebate distribution.

1.6.3. The Force Support Squadron Commander/Director is responsible for the installation level administration and operation of NAF Purchase Card program. In addition the The Force Support Squadron Commander/Director, or Deputy or equivalent will:

1.6.3.1. Appoint a primary and alternate IPC in writing from the Resource Management Office, or the NAF Contracting Office with at least one of which must possess an active contracting warrant. **(T-2)**

1.6.3.2. Review and endorse Annual IPC Review and Annual Nonappropriated Fund Financial Analysis (NAFFA) Surveillance Report. **(T-2)**

1.6.4. The RM is the OPR charged with installation program operations. The RM will ensure unit personnel are trained as Receiving Agents to account for and receive NAF assets and supplies. **(T-2)**

1.6.5. Installation Program Coordinator administers daily operations of the installation program by implementing program policy and monitoring compliance. Serves as the installation liaison to AFNAFPO. The IPC will:

1.6.5.1. Provide reports and data calls when requested. **(T-2)**

1.6.5.2. Complete the Annual Program Review. **(T-2)**

1.6.5.3. Provide supplemental localized training to cardholders and approving officials. (T-3)  
1.6.5.4. Create, monitor and close user accounts in the banking software.

1.6.6. Approving Official will:

1.6.6.1. Nominate cardholders and proposed spend limitations to the IPC. (T-3)

1.6.6.2. Process pre-approval documentation for cardholder purchases (T-2)

1.6.6.3. Monitor and approve CH transactions within four business days of the post date in the banking software. (T-2)

1.6.6.4. Ensure transaction notes are complete and accounting line is correct prior to export. (T-2)

1.6.6.5. Validate and sign monthly statement of accounts against CH's receipts for accuracy. (T-2)

1.6.7. Cardholders will:

1.6.7.1. Complete only pre-approved purchases and ensure transactions are within compliance directives. (T-2)

1.6.7.2. Ensure the review process is complete within four business days by entering complete transaction notes and ensure accounting codes are correct. (T-2)

1.6.7.3. Sign monthly statement accounts and validate against receipts for accuracy. (T-2)

1.6.7.4. Maintain documentation in accordance with Air Force Records Disposition Schedule.

1.6.8. NAF Contracting Officer will:

1.6.8.1. Endorse Delegation of Authority letter when IPC is not a warranted contracting officer. (T-3)

1.6.8.2. Complete award for approved requirement when purchase is above the micro-purchase limit. (T-2)

1.6.8.3. Provide the cardholder the award number upon completion of the award when P-card is the method of payment. (T-3)

1.6.9. Nonappropriated Fund Financial Analyst completes and provides Annual Program Surveillance report and forwards to Force Support Commander and IPC. (T-2)

1.6.10. Receiving Agent will validate receipt of items purchased by the cardholder. (T-2)

**1.7. Field Communication.** CHs and AOs should first direct questions or issues to their respective IPC. The IPC may forward any issues they are unable to resolve to the NAF P-CARD Team.

**1.8. Additional Guidance.** The Air Force Services Center, NAF Purchasing, NAF P-CARD Agency Program Coordinator, is responsible for developing additional guidance for the NAF P-CARD Program.

**1.9. Legal Support.** Obtain legal advice from servicing Staff Judge Advocate Office or contract attorney in accordance with AFMAN 64-302.

## Chapter 2

### NONAPPROPRIATED FUND PURCHASING WITH THE NONAPPROPRIATED FUND GOVERNMENT PURCHASE CARD

#### 2.1. Authorized Use of the NAF P-CARD.

2.1.1. The NAF P-CARD is used to make authorized NAF government purchases. Cardholders are issued a written delegation of purchase authority from the IPC. A warranted Contracting Officer may use the NAF P-CARD in lieu of Air Force Form 2209, *Nonappropriated Fund Order for Supplies or Services*, to purchase supplies and equipment up to the Single Purchase Limit (SPL) and non-personal services up to \$2,500 where feasible and practical. Purchases below the SPL are exempt from the Competition in Contracting Act (P.L. 98-369, 98 Stat. 1175; 10 U.S.C. § 2304), Buy American Act (P.L. 72-428, 47 Stat. 1520; Title 41 U.S.C. §§ 8301-8303), Service Contract Labor Standards (P.L. 89-286, 79 Stat. 1034; Title 41 U.S.C. §§ 6701-6707), Construction Wage Rate Requirements statute (P.L. 71-798, 46 Stat. 1494; Title 40 U.S.C. §§ 3141-3148), and the Small Business Set-Aside Program (15 U.S.C. § 644 (j); Title 48, CFR, 19.5). Nothing in this chapter exempts a CH from using the proper contracting channels when making purchases exceeding the SPL.

2.1.1.1. When specified in a written delegation of authority from the IPC (**Attachment 3**), if warranted, or a warranted Contracting Officer, CH not holding a NAF Contracting Officer warrant can purchase items up to \$25,000 per transaction from the Army and Air Force Exchange Services, the Defense Commissary Agency, the Defense Automated Printing Service, or other authorizations designated by AFNAFPO.

2.1.1.2. NAF Contracting Officers (within appropriate purchase limitations) may specify the NAF P-CARD as a method of payment on agreements, purchase orders, delivery orders, and contracts up to the limit of their warrant. This includes orders for Prime Vendor or resale tickets and tour packages in Information Tickets and Travel. The Contracting Officer can specify any CH at their installation, except themselves, as the payer.

2.1.1.3. Consider sources of supply when making NAF P-CARD purchases. Sources include:

2.1.1.3.1. NAF requirements contracts. Essential Products Program are mandatory.

2.1.1.3.2. Ability One Procurement List. The Javits-Wagner O' Day Act (P.L. 92-28, 85 Stat. 77; Title 41 U.S.C. §§ 8501-8506) requires the Government to purchase non-resale supplies or services from the Ability One Procurement List if they are available within the period required. **(T-0)** The Procurement List is located on the Ability One website ([www.abilityone.gov](http://www.abilityone.gov)).

2.1.1.3.3. NAF Purchasing Agreements. NAF Purchasing Agreements shall be used as the primary source of supply for other requirements (Commander's Smart Buy, Prime Vendor, etc.). **(T-2)**

2.1.1.3.4. Federal Prison Industries. Contracting Officers are encouraged to purchase Federal Prison Industries ([www.unicor.gov](http://www.unicor.gov)) supplies and services to the maximum extent practicable.



2.1.1.4. The IPC may establish CH accounts as requested by training and education program managers with a SPL up to \$25,000. The NAF P-CARD is used to pay for commercial and/or government off-the-shelf training and education for an individual event or planned series of the same training event, activity, service, or course material. The NAF P-CARD does not replace Standard Form 182, *Authorization, Agreement, and Request for Training* and education program managers must review and approve requests for training. **(T-3)** A Standard Form 182 must be completed and approved by the training and education program manager prior to attending any training, education course, or program. **(T-3)**

2.1.1.5. Purchase of aviation diesel, gasoline fuel, or oil for aircraft and motorized vehicles is permitted for NAF-owned, government-loaned, or leased vehicles and aircraft, or when purchased for resale.

**2.2. Purchases Requiring Coordination.** Cardholders must be cognizant of the numerous restrictions on the types of purchases that may be made using NAF and that these restrictions apply when the NAF P-CARD is utilized. **(T-2)** In general, NAF can be used only for purchases that support the mission of the NAF Instrumentalities (NAFI). **(T-2)** Similarly, appropriated funds (APF) will be used for purchases that are authorized APF support. In such cases, the NAF P-CARD will not be used. **(T-3)** To ensure adherence to these restrictions, purchase of the following commodities or services requires the CH contact the specified controlling/servicing organization before making the purchase.

2.2.1. Purchase of Hazardous Materials. Hazardous and Potentially Hazardous Material is authorized by the installation Hazardous Materials Management Process Team. No hazardous or potentially hazardous material may be purchased by any means, or brought onto an installation without full compliance with all authorizations, approvals, and reporting requirements specified in AFMAN 32-7002, *Environmental Compliance and Pollution Prevention*, and any supplements. **(T-3)** Additionally, the purchase of ammunition and firearms used for resale in rod and gun clubs, or on skeet ranges is authorized if proper purchase authority is received from applicable installation, local, state, and/or federal entities.

2.2.2. Purchase of communication, computer equipment, and software. The requesting organization follows established local, MAJCOM, and Air Force procedures when purchasing communication, computer equipment, and software. **(T-2)** **Note:** Purchase of non-standard Air Force NAF communications-computer systems also requires Air Force Services Center, Directorate of Management Systems, approval. **(T-3)** A written award, executed by the Servicing Contracting Office, is required for all transactions under the Service Contract or Wage Rate Requirements Statute, greater than \$2,500 and \$2,000 respectively in accordance with AFMAN 64-302, paragraph 9.2.1.

2.2.3. NAF travel related purchases. Requires prior approval, coordinated through respective AO, from the IPC or designee. **(T-3)** Use of the NAF P-CARD is permitted for travel related expenses in support of an authorized Force Support Squadron NAF activity sponsored event, (e.g., it may be used to pay for lodging, meals, fuel, or for an Information Ticket and Travel trip). Do not use the NAF P-CARD for official travel related expenses covered by the official government travel card (see [paragraph 2.3.3](#)). **(T-2)**

2.2.4. Rental/lease of motor vehicles. Requires Force Support Squadron Commander/Director written approval. **(T-3)** Approval requests are initiated by the requiring activity and coordinated through the IPC. **(T-3)**

2.2.5. Repair services. Use NAF only when APF are not authorized for repair services. A written order is required for repairs over \$2,500. Use of the NAF P-CARD requires NAF contracting officer approval in writing. The Approving Official initiates the request for approval. The CH and AO consult AFMAN 34-201, *Use of Nonappropriated Funds*, and AFI 65-106, *Appropriated Fund Support of Morale, Welfare, and Recreation (MWR) and Other Nonappropriated Fund Instrumentalities (NAFIS)*, in preparing the request for approval certifying that APF are not authorized. The CH also verifies the repair is not currently covered by an existing preventative maintenance agreement. Consult the organizational equipment custodian for warranty information. New equipment may also be covered under warranty. Repairs may be performed under these warranties at no cost to the Air Force.

2.2.6. Construction services. The requesting activity coordinates construction services with the Force Support Squadron Director/Deputy, Construction Manager, RM, and Base Civil Engineer prior to purchase in writing. When APF are not authorized for construction services, use NAF up to \$2,000 with an approved Air Force Form 332, *Base Civil Engineer Work Request*. **(T-3)** The CH and AO consults AFMAN 34-201, and AFI 65-106 in preparing the request for approval certifying that APF are not authorized. The Force Support Squadron Construction Manager will establish local guidance and procedures to ensure all work approved is properly planned and designed, materials used meet current construction standards, the work is properly inspected, and completed work is documented appropriately. **(T-3) Note:** The Construction Wage Rate Requirements Statute applies within the 50 states, all U.S territories, and the District of Columbia.

2.2.7. Civil engineer materials and real property installed equipment. The requesting activity coordinates construction services with the Force Support Squadron Director/Deputy, Construction Manager, RM, and Base Civil Engineer prior to purchase in writing. The CH and AO consult AFMAN 34-201, and AFI 65-106 in preparing the request for approval certifying that APF are not authorized.

2.2.8. Books, periodicals, and manuals. No specific approvals are required. However, activities are encouraged to check with the library prior to using the NAF P-CARD especially for non- technical books. The base library may have funds to support purchase of books or manuals and/or may have books, periodicals, or manuals available.

2.2.9. Purchase of professional services. This includes the local servicing contracting office or AFNAFPO contracts for professional services (e.g., accountants and auditors). State law may require licensed, registered, or certified individuals to perform or approve these services.

2.2.10. Purchase of non-personal services. Examples of non-personal services include service contracts for custodial, grass cutting, lawn care, and repair or maintenance of equipment. Before purchasing, contact the local NAF contracting office or local servicing contracting office for information on existing contracts. The card may be used for non-personal recurring services performed at regular intervals; however, recurring service requirements estimated to exceed the \$2,500 for services per fiscal year (FY) shall be acquired through the local servicing contracting office **Note:** The Service Contract Labor Standards Act applies in the 50 states, all United States territories, and the District of

Columbia. On contracts performed both inside the United States and outside the United States, the Act applies only to the portion of the contract performed inside the United States, its territories, and the District of Columbia.

2.2.11. NAF fixed assets, bulk purchases, and expendable and high-value supplies. Prior to purchase, refer to requirements in AFMAN 34-209, *Nonappropriated Fund Financial Management and Accounting*.

2.2.12. NAF employee training. The NAF P-CARD may be used to fund NAF employee training. When paying for training using the NAF P-CARD, enter “Paid by NAF P-CARD” on the SF 182 (see [paragraph 2.1.1.4](#)).

2.2.13. Third-Party Payment Service (e.g., PayPal®, Google Pay™). Third-Party payments are categorized as purchases processed via a third-party, where no goods or services will be received from the third-party (other than payment). The CH must attempt to choose another merchant from whom to procure the goods and/or services. **(T-3)** While certain dispute rights may accrue by using the third-party payment service, these rights are not as favorable to the CH/Government as those provided pursuant to the banking contract. When a third-party payment service is used, the CH forfeits dispute rights guaranteed under the NAF P-CARD agreement by the Bank, subsequently CH becomes responsible for the resolution of the dispute. If it is necessary to procure using a third-party payment service, the CH and AO must ensure there is adequate supporting documentation showing that there was a detailed review of the purchase, and the use of the third party payment service was unavoidable. **(T-3)** The CH will keep the supporting documentation in the CH's files with the Statement of Accounts. **(T-3)**

2.2.14. Advance Conference Registration Fee. Use of the NAF P-CARD for advanced conference registration fees are authorized; follow the directions as prescribed by the Joint Travel Regulation Appendix R [Part I](#): Conference Planning Policy (FTR §301-74)

**2.3. Unauthorized Use of the NAF P-CARD.** The NAF P-CARD may not be used for certain purposes detailed below, unless otherwise noted in exceptions. **(T-2)** NAF Contracting Officers and RMs may add additional unauthorized uses to this list. The following uses of the NAF P-CARD are prohibited:

2.3.1. Cash advances.

2.3.2. Other than official NAFI business. Intentional use of the purchase card for other than official NAFI business is considered fraud against the United States Government and will result in immediate cancellation of an individual's purchase card and potential disciplinary action. This includes use by personnel not trained or authorized. Cardholders must contact local authorities (e.g., the IPC, RM, ethics advisor at the servicing legal office) prior to purchasing any items that seem questionable or may have the appearance of being inappropriate. **(T-3)**

2.3.3. Official government travel-related purchases. Rental/lease of motor vehicles associated with NAF travel or temporary duty supported by travel orders, purchase of airline, bus, or train tickets, purchase of food and beverages, lodging, other travel or subsistence costs associated with official government travel is prohibited. The government travel card covers these expenses.

2.3.4. Rental or lease of land or buildings. **Exception:** NAF P-CARD may be used to pay for a room set-up fee for NAF functions authorized in AFMAN 34-201.

2.3.5. Purchase of telecommunications services (e.g., major systems such as telephone switches or DSN). **Exception:** NAF P-CARD may be used for cell phones, pagers and other electronic communication devices, when NAFs are authorized, and a monthly statement is provided by the cell phone or communications carrier. For cell phone bills, the phone number, position of the primary user, and the service period of the bill must be annotated by the CH in the transaction notes section within the online bank system. **(T-3)**

2.3.6. Purchase of hazardous/dangerous items such as explosives and toxins with the NAF P-CARD.

2.3.7. Purchase of classified items.

2.3.8. Purchase of non-personal services exceeding \$2,500 in a fiscal year (Service Contract Labor Standards Act) without an award by the Base Servicing Contracting Officer. **Note:** The Service Contract Labor Standards Act applies in the 50 states, including all United States territories, and the District of Columbia. On contracts performed both inside the United States and outside the United States, the Act applies only to the portion of the contract performed inside the United States.

2.3.9. Purchase of construction services exceeding \$2,000 without an award by the Base Servicing Contract Officer. (Construction Wage Rate Requirements Statute) **Note:** The Construction Wage Rate Requirements Statute applies within the 50 states, including all United States territories, and the District of Columbia.

**2.4. Overseas Use of the NAF P-CARD.** Air Force members at overseas installations with NAF P-CARDS should use them whenever possible, and economical to purchase items locally. (See [paragraph 4.3.12](#) for guidance on paying local taxes.) If all avenues for procuring the needed material through local sources are exhausted, then the CH will:

2.4.1. Ensure purchase of materials from the United States; include all costs incurred for the mode of transportation selected, destination country, customs import duties (if not included in the host nation agreement or carrier tender), and any other charges that may accrue. **(T-3)**

2.4.2. Provide shipping instructions to the vendor, along with detailed packaging methods for safe transport to the end destination. **(T-3)**

2.4.3. Ensure shipment via the Defense Transportation System, Air Mobility Command/Military Sealift Command, includes: DD Form 1384, *Transportation Control and Movement Document*, routing and marking instructions, and any other documentation the receiving base Traffic Management Office deems necessary for the order to move successfully into and through the Defense Transportation System. **(T-3)**

2.4.4. Ensure shipping costs are borne by the merchant if possible. The merchant should provide free delivery to the location the CH identifies when ordering; referred to as Free on Board (FOB) destination. If the merchant charges shipping costs on an invoice, these costs will be included against the single purchase limit. All items purchased/ordered should, in most cases, be available by the end of the next billing cycle. **(T-3)**

2.4.5. Consider United States Postal Service along with other authorized carriers. **(T-3)**

2.4.6. Consult Department of Defense Directive (DoDD) 4500.54E, *Department of Defense Foreign Clearance Program (FCP)*, prior to requisitioning action to ensure compliance with host nation requirements and status-of-forces agreements. **(T-3)**

## Chapter 3

### ESTABLISHING NONAPPROPRIATED FUND PURCHASE CARD ACCOUNTS

**3.1. Approving Officials and Cardholders.** Flight Chiefs submit requests for AO and CH to the IPC in writing. The Force Support Squadron Commander/Director and the RM provide assistance to Flight Chiefs and Activity Managers in identifying CH and AO. As the Installation NAF P-CARD Program Coordinator, the RM, or designee prepares a written Letter of Appointment (**Attachment 2**) designating AO, and a Delegation of Purchase Authority (**Attachment 3**) for each CH. The RM or IPC (if the IPC is not the RM) and a Warranted Contracting Officer sign the authorizations if the RM or IPC does not have a contracting warrant. Provide a copy to the CH and the AO, and file the original appointment letter and CH delegation in the IPC binder located in the NAF Accounting Office.

**3.2. Cardholder Delegation of Purchase Authority.** This document (**Attachment 3**), issued by the IPC to each designated CH, identifies the name of the CH and Approving Official, fully describes the types of purchases authorized and dollar limitations of the NAF P-CARD.

**3.3. Budget Considerations.** The NAF P-CARD is subject to a single purchase limit and a monthly CH limits. CH, AO, Activity Managers, and Flight Chiefs coordinate purchase card limits with the NAF budget analyst to the IPC in writing to ensure sufficient funds are budgeted for and approved for NAF purchases. The IPC establishes the NAF P-CARD accounts with the Bank according to the single purchase and monthly CH limits. Approving Officials, Activity Managers, Flight Chiefs, and the IPC must closely monitor monthly individual activity spending limits to ensure the activity does not exceed budget authorizations. **(T-3) Note:** Primary responsibility for proper budget execution rests with respective Activity Managers.

**3.4. Monthly (Billing Cycle) Cardholder Limit.** The AO, in coordination with the IPC, assigns each CH a monthly credit limit. The total dollar value of purchases by the individual CH when using the card for any single month must not exceed the monthly purchase limit.

**3.5. Merchant Category Code Groups.** In setting up a NAF P-CARD account, the IPC assigns Merchant Category Code Groups based upon specific CH requirements. Cardholders shall not be permanently assigned the Merchant Category Code Group "999" (permits purchases from all types of merchants) **(T-2)** The IPC must only use the "999" code when the merchant is a known vendor and may not be authorized longer than a 48 hour period per instance. **(T-2)**

**3.6. Establishing Credit Card Accounts.** The IPC, or designee, coordinates use of the online banking tool provided by the Bank, to establish and maintain CH accounts. The IPC, or designee, coordinates single and monthly purchase limits with the designated AO, and uses the online bank system to set these limits in the accounts.

3.6.1. The Bank mails the NAF P-CARD to the CH's designated distribution point within two business days of the input of the account set-up information in the online bank system. The installation should receive the card within 7-10 business days.

3.6.2. The Bank uses a Voice Response Unit to ensure receipt of the NAF P-CARD by the CH or the designated distribution point. When the CH receives the NAF P-CARD, he or she must immediately activate the card. **(T-3)** Card activation is completed via the Voice Response Unit accessible through the Bank's toll free number (or collect call telephone

number for users outside the United States). The Bank also provides activation via the online software.

3.6.3. The online bank system provides various reports to meet management and administrative needs, and includes an ad hoc query option to allow for additional reporting capability.

## Chapter 4

### RESPONSIBILITIES AND PROCEDURES FOR NONAPPROPRIATED FUND PURCHASE CARD

#### 4.1. Installation Program Coordinator (IPC) Responsibilities : The IPC will:

- 4.1.1. Administer the Air Force NAF P-CARD Program. **(T-2)**
- 4.1.2. Disseminate information received from Higher Headquarters to users. **(T-3)**
- 4.1.3. Consolidate information in response to requests for reports from the Office of Management and Budget, and from the Office of the Secretary of Defense to send to Air Force Services Center, NAF Purchasing Office, for further consolidation and submission to Secretary of the Air Force Acquisition Contracting. **(T-2)**
- 4.1.4. Issue each Approving Official a written letter of appointment (**Attachment 2**). **(T-2)**  
**Note:** A warranted NAF CO must also endorse the letter if the IPC does not poses a warrant. **(T-2)**
- 4.1.5. Issue written Delegation of Purchase Authority to each Cardholder (**Attachment 3**). **(T-2)** **Note:** A warranted NAF CO must also endorse the letter if the IPC does not possess a warrant.
- 4.1.6. Request NAF Purchase Cards via the online bank system. **(T-3)**
- 4.1.7. Perform periodic checks of information within the online bank system to ensure Single Purchase Limits are appropriate, reviews are timely, approvals are done, and transaction notes are completed. **(T-3)**
- 4.1.8. Ensure all users complete mandatory NAF P-CARD training courses **(T-2)**
- 4.1.9. Ensure NAF personnel are properly trained and complete the pre-approval process. **(T-2)** Transactions must have documented approval prior to initiating the purchase. **(T-2)** A locally established approving mechanism must be in place. **(T-2)** Installations may designate level of authority to sign pre-approval documentation, however, designee may be no lower than the activity assistant manager or cardholder's AO. **(T-3)** **Note:** At a minimum the documentation must include the amount, type of items/service to be purchased (i.e., cleaning supplies for (name the facility) or office supplies for (name the department), or items/service for a specific event (e.g., Easter egg hunt, special character breakfast, holiday tree lighting). **(T-3)** Acceptable Preapproval Documentation: (1) A completed written award; (2) An electronic approval (i.e., an e-mail) from the activity assistant manager, AO, or higher; (3) Locally devised NAF Purchase Request; (4) Locally devised Monthly Approval memorandum (the memorandum shall not be used as a blanket approval for all purchases for a given month); or (5) Copy of NAF Council approved minutes or slides. **Note:** NAF Council approved purchases above the SPL must be submitted to contracting for award prior to purchase by the requesting authority. **(T-3)**
- 4.1.10. The RM will ensure personnel are properly trained to complete receiving documentation for items/services purchased by the NAFI. **(T-2)** Once the CH executes the purchase a separate NAFI employee will act as a receiving agent. Any employee of the NAFI aside from a contractor may serve as a Receiving Agent (RA). The RA will legibly print



"Received by" name, sign, and date the receipt/proof of purchase confirming independent receipt, inspection, and acceptance for the NAFI. (T-2) The RA may utilize a "Received by" stamp with printed name and date is sufficient; however, the signature must be original. (T-2) All receiving documentation will be attached to the CH's monthly Statement of Account. (T-2)

4.1.11. Maintain a current listing of all CH and AO in the program. (T-3).

4.1.12. Complete the annual program review located on the AFNAFPO website [www.afnafpo.afsv.net](http://www.afnafpo.afsv.net) (T-2)

4.1.13. Suspend or terminate NAF P-CARD privileges for CH and AO when justified. (T-3).

4.1.14. Follow procedures in AFMAN 34-202, *Procedures for Protecting Nonappropriated Funds Assets*, for any loss of NAF assets resulting from misuse of the NAF P-CARD.

4.1.15. Retain documents generated at the IPC level supporting CH and AO (e.g., training records, surveillance records), as long as the CH and AO are performing that function and provides disposition in accordance with Air Force Records Disposition Schedule (RDS). (T-2). **Note:** If the IPC determines the files have future value, IPC will contact the installation records manager and obtain approval to extend retention. (T-2).

4.1.16. Maintain a clear separation of duties and will not be appointed as a CH. (T-3) Nor will they be an AO without a waiver from AFNAFPO. (T-2) Waivers to act as an AO will only be considered for alternate IPC, and then only for short periods such as during outbound and inbound permanent change of stations of the AO. (T-2). The request can be either letter or email from the Force Support Squadron Commander/Director.

**4.2. Approving Official Responsibilities.** The AO may be anyone, except a contractor within the Force Support Squadron who is not subordinate to the CH. A CH cannot be their own AO. The AO may not delegate their authority. The AO is responsible for the performance and compliance with applicable guidance by their CH, and may submit requests in writing to the IPC to instruct the Bank to cancel the NAF P-CARD for CH at any time. An AO may have no more than 10 CH assigned, no matter the combination of primary or alternate status. (T-2)

4.2.1. The AO monitors all CH transactions for compliance with these instructions, AFMAN 64-302, and any other applicable Air Force NAF instructions and manuals.

4.2.2. The AO recommends individuals to be CH for their activity/office. Approving Officials, Activity Managers, and Flight Chiefs coordinate NAF P-CARD limits with the NAF budget analyst and IPC in writing to ensure sufficient funds are budgeted and allocated for NAF purchases.

4.2.2.1. The AO tracks NAF P-CARD purchases to avoid exceeding approved NAF budgetary ceilings. At least three times each week, the AO will run a query to ensure CH are reviewing transactions prior to the transactions exporting for payment. (T-2) This ensures the items are reviewed/approved within four business days of the transaction postdate in the online bank system. The AO will approve the items awaiting approval. (T-2) For accountable property, the AO is responsible for verifying and entering the name of the individual (i.e., Property Custodian, assuming they are not the CH) who signed for acceptance of the property.

4.2.2.2. Each month the Approving Official will obtain, review, and validate each of their primary CH Statement of Account report with copies of receipts attached. **(T-2)** The AO must ensure purchases were appropriate, given the duties of the CH, type of activity, and were made in accordance with this manual, and AFMAN 64-302. **(T-2)** The AO ensures a list of any outstanding items purchased in the month, or credits received, but not posted in the Statement of Accounts, is sent to the RM in accordance with local devised procedures. When sales tax is included in the online transaction detail, the Approving Official ensures the original amount and the settlement amount are the same, and the sales tax was not paid (check the receipt to ensure no sales tax is listed as well). The AO will ensure it is annotated within the online bank system if tax was paid or not. **(T-2)**

4.2.2.3. It is not misuse on the part of the CH as long as the receipt shows tax was not paid. The Approving Official signs the bottom of the CH Statement of Accounts and returns all original documents to the CH.

4.2.2.4. Expedite CH termination requests (verbal request followed up with written request) if circumstances warrant immediate action.

4.2.2.5. The AO will maintain a folder of each assigned primary CH containing their appointment letter, delegation letter and training certificates. **(T-3)**

4.2.3. Approving Officials and their respective Activity Managers/Flight Chiefs will ensure they and their CH are proficiently cognizant and comply with the content of the regulatory guidance referenced in this manual, as well as all Services' APF, and NAF financial management, contracting, and accounting guidance. **(T-2)**

4.2.4. Approving Officials and their respective managers will ensure procedures are in place within their activities that provide a documented approval mechanism for CH purchases prior to the transaction being executed. **(T-2)**

4.2.5. Approving Officials, their respective Activity Managers, and Flight Chiefs ensure timely receipt of merchandise/services are documented on invoices and/or delivery tickets by their staff, and the person receiving the merchandise compares the order form to the invoice or delivery ticket.

4.2.6. Approving Officials and their respective Activity Managers provide training and assistance to their CH on accounting document maintenance, account reconciliation, certification procedures, and activity purchase approval procedures. **(T-3)**

**4.3. Cardholder Responsibilities.** Cardholders are granted authority to purchase utilizing the NAF P-CARD up to the threshold indicated on their delegation of authority letter. Cardholders must countersign their delegation of authority letters to acknowledge they have reviewed, understand, and concur with their NAF P-CARD responsibilities and provide a signed copy to the IPC. **(T-2)** Cardholders do not have the authority to sign any agreements with terms and conditions. The Purchase Card bears the CH's name and may only be used by the named individual to pay for authorized, official NAFI purchases. **(T-0)** It is the CH's responsibility to safeguard the purchase card and account number at all times. If a CH is approached by anyone suggesting any type of illegal or unethical business arrangement, the CH must immediately report this to the IPC. **(T-3)** A CH who makes unauthorized purchases, allows others to use the card or card number, or carelessly uses the NAF P-CARD has committed a violation and will be

liable to the Government for the total dollar amount of said unauthorized purchase. The CH will also be subject to disciplinary action under Federal Law and the Uniform Code of Military Justice, State Codes of Military Justice, Air Force and Department of Defense directives, regulations, or civilian disciplinary rules. Issuing the NAF P-CARD to a named individual will not affect the individual's credit rating as the Bank will not list the account in the individual CH's name for credit reporting purposes. The NAF P-CARD is specially imprinted with the Air Force Services Center logo to avoid being mistaken for a personal credit card. It is also imprinted with U.S. Government Tax Exempt for additional clarification. The NAFI is liable for use of the NAF P-CARD by authorized CH.

4.3.1. Cardholders must ensure they do not exceed the purchase limits established for their accounts. **(T-2)** The total of a single purchase may include multiple items, but cannot exceed the authorized SPL. Purchases are denied at the point-of-sale if they exceed the established single purchase limit. Cardholders will not split purchases in order to stay within the single purchase limit is prohibited. **(T-2)**

4.3.2. All items purchased over-the-counter must be available within the billing cycle, which is the 1st of month to the end of the month. **(T-2)** The item should be received or the service completed before the item appears on a Statement of Account. Cardholders must not place orders using the NAF P-CARD if vendors are unable to ship the total quantity of the purchase in the same shipment unless:

4.3.2.1. All items purchased will be shipped within the same billing cycle in which they were ordered. **(T-2)**

4.3.2.2. All items purchased will not be shipped within the same billing cycle, but the vendor is willing to delay charging the NAF P-CARD until all items are shipped. **(T-2)**

4.3.3. All items purchased by telephone and paid with the NAF P-CARD must be delivered by the merchant within 30 days. Cardholders must ensure orders are not be placed without this assurance. **(T-3)** If an item is not available immediately, back ordering is allowed only if procedures stated above are in effect. **Exception:** The NAF P-CARD may be used to pay for delivery of subscriptions, e.g., magazines, periodicals, and training seminars.

4.3.4. Cardholders may use the NAF P-CARD to purchase goods or services within the same NAFI or another NAFI. Cardholders will not pay labor cost to cover short-term personnel needs. **(T-2)**

4.3.5. Cardholders are required to review and document all purchases in the online bank system within four business days of the post date in the online bank system. The transaction notes must include the items or services purchased, and the reason for the purchase. **(T-2)** Third-Party Payment transaction notes must also include the full name of the merchant, itemized details of what was purchased, and justification for use of the particular merchant. **(T-2)** Cardholders will review and update the accounting line to include the general ledger account code, cost center, and activity. **(T-2)** When sales tax is shown in the online transaction detail, check the sales receipt to ensure the original amount excludes sales tax and the online settlement amount matches the original amount. Cardholder will then annotate within the online bank system if tax was paid or not. **(T-2)** Cardholders are obligated to attempt to receive a credit from the merchant for erroneous tax charges. **(T-3)**

4.3.6. Cardholders must retain all documents until receipt and reconciliation of their monthly electronic Statement of Account report. **(T-2)** Cardholders must attach receipts for items reflected on the Statement of Account and submit to their Approving Official no later than the 8th of the following month. **(T-3)** (See [paragraph 4.3.18](#)).

4.3.7. Use a locally devised outstanding items list to record transactions made prior to the end of the month that did not post in the online bank system before the end of the month. The log will be utilized by the NAF Accounting Office to determine if accrual of the expenditure is necessary. The local RM will determine the submission deadline. **(T-3)**

4.3.8. Cardholders must ensure the product or service is not one that must be purchased from mandatory NAF requirements contracts. **(T-3)** If required sources provide these products or services, the CH must use these sources. **(T-3)**

4.3.9. Cardholders will ensure shipping costs are borne by the merchant if possible. **(T-3)** Cardholders will also ensure the price includes delivery at FOB destination and all transportation costs are included in the purchase price. **(T-3)**

4.3.10. Rotate sources. Purchases below the single purchase limit may be made without securing competition if the CH considers the prices to be fair and reasonable. Whenever practical, solicit suppliers other than the previous vendor, before placing repeat orders. If suppliers furnish standing price quotations or catalog prices on a recurring basis, competition on individual purchases is not necessary, but CH will periodically confirm the prices as current. **(T-3)** When determining the number of sources to solicit, consider the nature of the item or service to be purchased, and whether it is highly competitive. Use information from recent purchases of the same or similar items or services. Consider the urgency of the purchase, the dollar value of the purchase, and past experience concerning dealer prices. Cardholders will distribute these purchases equitably amongst qualified vendors when practical. **(T-3)**

4.3.11. The Receiving Agent will verify the quantity and quality of the items or services furnished are in accordance with the agreement with the vendor. **(T-2)** Cardholders shall ensure what they receive is in accordance with what they are being charged. **(T-2)**

4.3.12. For over-the-counter transactions, advise the merchant the purchase is exempt from state and local sales tax (a notice of tax exemption also appears on the purchase card). If a merchant questions tax-exempt status, notify the IPC for confirmation of the tax-exempt number. See Federal Acquisition Regulation, [Part 29, Para. 29.303](#), *Application of State and local taxes to Government Contractors and Subcontractors*. Overseas purchases may include tax if vendors do not acknowledge tax-exempt status and circumstances make it impractical to buy from a local vendor which does not charge tax or order from a United States vendor.

4.3.12.1. The Cardholder will verify the purchase price is correct and sales tax is not included. **(T-3)**

4.3.12.2. The Cardholder will sign the sales draft and retain a copy for record purposes and for verification of the posted transaction in the online bank system. **(T-2)**

4.3.13. When placing a telephone order using the NAF P-CARD, the CH:

4.3.13.1. Notifies the vendor the purchase is for official government purposes and is tax-exempt. If a merchant questions tax-exempt status, contact the NAF Accounting Office

for the tax-exempt number. Purchases may include tax if vendors refuse to acknowledge tax-exempt status and circumstances make it impractical to order from another vendor who does acknowledge the tax-exempt status.

4.3.13.2. Cardholders must confirm the vendor agrees not to bill the NAF P-CARD account until items are shipped. **(T-3)**

4.3.14. Cardholders will instruct the vendor to include the following information on the shipping document or packing slip to alert the receiving office and the NAF Accounting Office supplies were purchased with the purchase card: CH's name, office symbol address (building number, room number, street address, city, and state), telephone number, and the term "NAF P-CARD purchase." **(T-3)**

4.3.15. When the NAF P-CARD is used as a payment method for a purchase using one of the purchase order or contract forms, provide the vendor the necessary contract information orally, either in person or by telephone, and include the statement "payment to be made by NAF P-CARD" on the contract form. Request the vendor to not process the transaction until the item is shipped. Upon notification of shipment from the vendor, provide the vendor with the NAF P-CARD account number. For internal control purposes, do not include the NAF P-CARD account number on the purchase order. Include the award number in the corresponding box in the online bank system.

4.3.16. Cardholders should take advantage of any manufacturer/retailer rebates offered. Rebates are payable or endorsed to the purchasing NAFL. The CH forwards all rebates in the form of checks or cash to the activity cashier for deposit and processing; as miscellaneous income to general ledger account code 8120000 on Air Force Form 1876, *NAF Consolidated Cost Center Report*, in the purchasing activity's cost center. **(T-3)**

4.3.17. When a purchase is made using the NAF P-CARD, the CH must retain a document as proof of purchase. **(T-2)** The document is later used to verify the purchase shown on the CH monthly Statement of Accounts.

4.3.18. For purchases made over the counter, the CH obtains the customer copy of the proof of purchase. **(T-2)** The CH documents the transaction in the transaction notes on the online bank system and keeps proof of purchase to help in reconciling the CH Statement of Accounts. **(T-2)**

4.3.19. For purchases made by phone, the CH may document the transaction on a locally devised telephone purchase log form to help in reconciling the CH Statement of Accounts. The CH will also request the vendor provide purchase documentation via email or fax. **(T-3)**

4.3.20. The CH must reconcile their transactions in the online bank system, daily. **(T-3)** A Statement of Accounts report for the previous month should be run no later than the 8<sup>th</sup> of the month. The Statement of Accounts itemizes each transaction posted to the CH's account during the past billing cycle.

4.3.20.1. Cardholders must verify each purchase on the Statement of Account for accuracy. **(T-2)** Approving Officials will ensure the transaction amounts agree with receipts/documentation the CH has for the purchase. **(T-2)** Cardholders and AO must verify the statements and work any irregularities through the dispute process. **(T-3)** Cardholders resolve disputes with the vendor to the maximum extent possible and will

document information on disputes or variances on the Statement of Accounts. **(T-3)** The CH will use the dispute button in the online bank system to dispute transactions within 60 days from the post date. **(T-3)** The dispute button is not used until after the CH has contacted the vendor and the vendor has refused to provide a refund.

4.3.20.2. For returned items with a proof of purchase from the vendor, the CH verifies the Statement of Accounts reflects the credit. If purchased items and credits are not on the next monthly Statement of Accounts, the CH retains the transaction documentation until the purchase or credit appears on the Statement of Accounts. If a purchase or credit does not appear in the online bank system before the next Statement of Accounts is due, the CH or AO contacts the IPC and RM.

4.3.21. The CH attaches copies of the outstanding items list, sales receipts, checks the Statement of Accounts for accuracy, signs the document where indicated, and forwards it to the Approving Official in accordance with local closeout procedures.

4.3.22. The CH maintains the Statement of Accounts and supporting documentation signed by both themselves and their AO in their CH binder, in accordance with Air Force Records Disposition Schedule. Cardholder will maintain cross reference sheet providing location for any documentation not maintained in their binder. **(T-3)** Cardholders will maintain their training certificates and copies of their AO appointment letters in the binder. **(T-3)**

**4.4. Resource Management Responsibilities.** The IPC or designated individual(s) within the NAF Accounting Office ensures initial and annual training for CH and AO is completed. **(T-3)** Document any additional training provided to users. The documentation is provided to each attendee, and a copy is provided to respective AO and Activity Managers. Minimum training requirements for initial and annual training are provided in [paragraph 4.7](#) See [Attachment 4](#) for a sample training letter. Flight Chiefs and Activity Managers will consolidate training requirements whenever possible. **(T-3)**

4.4.1. The NAF Accounting Office is not required to maintain AO certified CH statements, purchase logs, and receipts. The NAF Accounting Office reconciles the Cash Management Investment Program draws with Cash in Bank and accrues for outstanding purchases that did not post to the online bank system at the end of the month to ensure transactions are entered into the correct accounting month.

4.4.2. The CH will send the locally devised outstanding items log to the NAF Accounting Office. **(T-3)** The NAF Accounting Office utilizes this log to assist in the calculation of the month-end accrual of outstanding purchases.

**4.5. Refunds or Rebates.** Quarterly, the Bank provides rebates to Air Force Services Center based on sales and prompt payment. These rebates are then distributed to the installation/unit by Air Force Services Center Treasury Division.

**4.6. Document Retention.** The CH, AO, IPC, and RM retain documents according to the Air Force Records Disposition Schedule.

**4.7. Training.** All personnel must complete the required NAF P-CARD program training prior to card issuance. **(T-0)** All program participants will complete the computer based training courses, Purchase Card Initial Training, Module I and II. **(T-2)** Additionally, users will complete the Purchase Card Annual Refresher course. **(T-2)**

4.7.1. Users will provide a copy of their completion certificate to the IPC, AO and file a copy in their respective folders. **(T-2)** At the discretion of the RM, CH and AO may be required to attend an annual classroom training session; which will include a review of this manual, and a discussion of issues noted at their installation. **(T-2)**

4.7.2. A sample training record is provided in [Attachment 4](#). The IPC retains this document in accordance with Air Force Records Disposition Schedule.

4.7.3. The RM, Contracting Officer, or the IPC conducts supplemental orientation/training providing information and basic instructions on how to use the NAF P-CARD to CH and AO according to this manual. All CH and AO must read and be familiar with the requirements of this manual and other applicable regulatory guidance. **(T-3)**

**4.8. Resolving Disputed Purchases.** Cardholders will resolve disputed purchases directly with the vendor and/or bank. **(T-3)** In most cases, CH are able to resolve problems by contacting the vendor. If problems cannot be resolved with the vendor within 45 days of the charge posting in the online bank system, the CH must click the dispute button within the online bank system. **(T-3)** The bank allows up to 60 days to submit a dispute. The following paragraphs explain when to complete and submit a dispute:

4.8.1. Merchandise/service not received. CH will not immediately dispute charges when an authorized purchase appears in the online bank system, but was not received. **(T-3)** Instead, the CH must contact the vendor to verify shipment was made or service rendered. **(T-3)** Make a note of non-receipt in the Outstanding Items List. If the vendor states the items were shipped and they are not received after 45 days, the CH must click the dispute button in the transaction detail in the online bank system. **(T-3)** The CH will need to describe the reason for the dispute in the system and click the submit button. The CH must dispute the transaction no later than 45 days after the item posted to the online bank system. **(T-3)**

4.8.2. Merchandise returned, credit not received, or duplicate processing. CH will attempt to resolve disputes with the vendor. **(T-3)** If no resolution is reached, the CH clicks the dispute button in the original transaction for the returned merchandise. **(T-3)** The CH must dispute the transaction no later than 45 days after the item posted to the online banking system. **(T-3)**

4.8.3. Defective items. Cardholders should obtain replacement or correction item(s) for defective items from the vendor as soon as possible. If, after 45 days items are not replaced or corrected, CH will dispute the transaction in the Bank's online system by opening the transaction and clicking on the dispute button. **(T-3)**

4.8.4. Sales tax and transportation costs. Sales tax or transportation costs erroneously charged by a vendor cannot be disputed with the Bank. Cardholders should make an effort to obtain a credit to their account for the amount of the tax or transportation costs from the vendor. If a credit is not obtained, ordering agencies must pay the tax or transportation costs. **(T-3)** Do not submit a dispute for tax or transportation costs.

4.8.5. Upon receipt of a dispute, the Bank places the charge in dispute until resolved. The Bank verifies disputed charges. For valid disputes, the Bank issues a credit against the CH's Statement of Accounts for the disputed amount.

4.8.6. The Bank notifies the CH of any denied disputed amounts.

4.8.7. The CH must record any resolved dispute credits received to the same expense general ledger account code and cost center used to record the original expense. **(T-3)**

**4.9. Fraudulent Charges.** The CH must immediately report unrecognized charges to the Bank. **(T-3)** Cardholder will also report this information to the IPC and AO. **(T-3)** The Bank will close the CH account, open a new account, and forward a new card immediately. The Bank will also provide the CH an affidavit to validate fraudulent versus legitimate charges.

**4.10. Card Reissue.** NAF P-CARDS are issued every 36 months to each active CH.

**4.11. Closing Accounts:** The IPC will ensure the NAF P-CARD program is listed on local out-processing checklists. **(T-2)** The IPC will ensure:

4.11.1. Cardholder and Approving Official review and approve all outstanding transactions prior to either leaving employment. **(T-2)** Ensure CH surrenders credit card and CH binder to include purchase documentation to the IPC for proper disposition in accordance with Air Force Records Disposition Schedule. **(T-2)**

4.11.2. Approving Officials notify the IPC in a timely manner (15 calendar days upon receipt of notification from appropriate authority or the CH) to close accounts of CH who have retired, separated, been reassigned, or who no longer have CH responsibilities. **(T-3)**

4.11.3. The IPC closes the account in the online bank system, and documents the reason for account closure in both the system account and employee records; notes are added prior to changing the card status to closed. **(T-2)**

**4.12. Lost or Stolen Cards.** Cardholders must immediately report lost or stolen Purchase Cards to the Bank, their AO, and the IPC. **(T-3)**

**4.13. Replacement Cards.** Upon notification of a lost or stolen card, the Bank mails a new NAF P-CARD within 24 hours (Monday through Friday). For international card replacement, the Bank mails a lost or stolen card within 48 hours of the reported loss or theft. If the CH finds the original NAF P-CARD, the CH must provide it to the IPC who will then destroy it. **(T-3)**

**4.14. Foreign Purchases.** Transactions initiated in a foreign currency post to an account in U.S. dollars and may differ from the amount quoted by the vendor. The difference is the currency conversion rate in effect for that purchase period and it may be higher or lower than the rate in effect on the date of actual purchase. A currency fee of 1% is also added by the Bank to the transaction amount.

**4.15. Base Closure.** Use of the NAF P-CARD should decrease and eventually terminate as activities close. Follow procedures in AFMAN 34-201 on dissolving a NAFI prior to a base closure.



## Chapter 5

### NONAPPROPRIATED PURCHASE CARD SURVEILLANCE

**5.1. Commander's Surveillance Responsibilities.** The Force Support Squadron Commander/Director, or equivalent, will report evidence of fraud or other criminal activity to the Air Force Office of Special Investigations, Security Forces, and/or local Staff Judge Advocate. **(T-2)** The Commander/Director may take action under the Uniform Code of Military Justice, State Codes of Military Justice (ANG members), or civilian disciplinary rules, if sufficient evidence of fraud exists. **(T-2)**

**5.2. NAF Financial Analyst (NAFFA)** . AFI 65-107, *Nonappropriated Funds Financial Management Oversight Responsibilities*, requires the NAFFA conduct an annual review of the NAF P-CARD program. The NAFFA has the option to utilize the NAF Purchase Card Review on the AFNAFPO website or develop their own. The NAFFA will provide the completed report the Force Support Commander/Director, the IPC, and the P-CARD Team. **(T-2)**

**5.3. Installation Program Coordinator Surveillance Responsibilities.** The IPC shall use reports and queries within the Bank's online system to perform reviews. **(T-2)** The IPC will use the NAF P-CARD Review checklist located on the AFNAFPO website [www.afnafpo.afsv.net](http://www.afnafpo.afsv.net) to complete the annual program review; document and retain results (to include corrective disciplinary action(s) taken). **(T-2)** The review will utilize randomly sampled transactions provided by AFNAFPO P-CARD Team NLT 15 November of each year in reference to the previous FY. **(T-2)** The review will be signed by the IPC and FSS Commander/Director and forwarded to the AFNAFPO P-CARD Team NLT 15 Jan. **(T-2)** The IPC will also provide input to various reports to include quarterly violations and statistics to the P-CARD Team as directed. **(T-2)**

**5.4. Constant Surveillance** . The IPC takes advantage of Bank automated systems which provide capabilities to examine reports of denied transactions for purchases from unauthorized merchants, violations of limits, and other irregular activities. **(T-2)** The IPC will:

5.4.1. Maintain strict internal controls to mitigate risks to the greatest extent possible. **(T-2)**

5.4.2. Perform periodic reviews of spending and transaction limits to ensure appropriateness. **(T-3)**

5.4.3. Conduct internal charge card program reviews on a regular basis to ensure internal control mechanisms are adequate. **(T-3)**

5.4.4. Monitor reports to identify potential split purchases. **(T-2)**

5.4.5. Perform periodic reviews of the number of charge card accounts in use for appropriateness of number as well as evaluating the span of control for approving officials. **(T-3)**

5.4.6. Remain current on new and innovative solutions to detect and prevent misuse and fraud, such as, data mining, blocking card use for high risk Merchant Category Codes, and more restrictive spending limits during expected periods of inactivity. **(T-3)** Conduct periodic review of CH accounts for continued necessity, establishing control to ensure card accounts are canceled when the employee retires or no longer employed by the NAFI. **(T-3)**

**5.5. Approving Official Surveillance Responsibilities** . The AO is the Program's first line of defense against misuse, abuse, and fraud. They are responsible for ensuring all purchases made by CH within their purview are appropriate, bona-fide, and the charges are accurate. Upon discovery of any improprieties, the AO must notify the IPC and Force Support Squadron Commander/Director. **(T-3)**

**5.6. Violation of Air Force NAF P-CARD Program Procedures** . If, as a result of findings from a surveillance visit or by any other means, it is discovered the CH is in violation of the procedures contained herein, appropriate actions must be taken to preclude a reoccurrence by the IPC. **(T-2)** Action taken will be commensurate with the violation(s). If a loss of NAF assets results from a CH's simple negligence, gross negligence, or willful misconduct, the IPC takes action according to procedures in AFMAN 34-202, to determine pecuniary liability to recoup the loss. If deemed necessary, the Force Support Squadron Commander/Director will sign a memo describing the violation and remedial action(s) taken, and sent to the CH and AO. **(T-2)** Depending upon the circumstances of the violation, the IPC also takes appropriate action to reduce the CH's monthly purchase limit to \$1.00, and suspends the card until the CH receives remedial training. **(T-3)** Based upon the severity or instances of violations the IPC in coordination with the FSS Commander/Director has the authority to terminate the account. Nothing in this paragraph is intended to limit the ability of supervisors or command to take administrative, disciplinary, non-judicial, or judicial action for inappropriate use, misuse, or abuse of a NAF P-CARD or the NAF P-CARD Program, in accordance with the Manual for Courts-Martial, Uniform Code of Military Justice, State Codes of Military Justice, Air Force Instructions, or DoD Policy.

Dr. William Roper  
Assistant Secretary of the Air Force  
(Acquisition, Technology and Logistics)

**Attachment 1****GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION*****References***

AFPD 64-1, *The Contracting System*, 6 November 2018

AFI 33-322, *Records Management and Information Governance Program*, 23 March 2020

AFI 33-360, *Publications and Forms Management*, 1 December 2015

AFI 65-106, *Appropriated Fund Support of Morale, Welfare, and Recreation (MWR) and Other Nonappropriated Fund Instrumentalities (NAFIS)*, 15 January 2019

AFI 65-107, *Nonappropriated Fund Financial Management Oversight Responsibilities*, 13 June 2018

AFMAN 34-201, *Use of Nonappropriated Funds*, 28 September 2018

AFMAN 34-202, *Procedures for Protecting Nonappropriated Fund Assets*, 25 June 2019

AFMAN 34-209, *Nonappropriated Fund Financial Management and Accounting*, 2 October 2019

AFMAN 64-302, *Nonappropriated Fund (NAF) Contracting Procedures*, 26 September 2019

AFMAN 32-7002, *Environmental Compliance and Pollution Prevention*, 4 February 2020

DoDD 4500.54E, *Department of Defense Foreign Clearance Program (FCP)*, 24 May 2017

FAR Subpart 2.101, *Definitions*

FAR, Part 29, Para. 29.303, *Application of State and Local Taxes to Government Contractors and Subcontractors*, current edition.

FTR § 301-74, *Joint Travel Regulation Appendix R Part I: Conference Planning Policy*

P.L. 98-369, 98 Stat. 1175; 10 U.S.C. § 2304, *Competition in Contracting Act*

P.L. 72-428, 47 Stat. 1520; Title 41 U.S.C. §§ 8301-8303, *Buy American Act*

P.L. 89-286, 79 Stat. 1034; Title 41 U.S.C. §§ 6701-6707, *Service Contract Labor Standards*

P.L. 71-798, 46 Stat. 1494; Title 40 U.S.C. §§ 3141-3148, *Construction Wage Rate Requirements statute*

P.L. 92-28, 85 Stat. 77; Title 41 U.S.C. §§ 8501-8506, *Javits-Wagner-O'Day Act*

15 U.S.C. § 644 (j); Title 48, CFR, 19.5, *Set-Asides for Small Business*

***Adopted Forms***

AF Form 332, *Base Civil Engineer Work Request*

AF Form 847, *Recommended for Change of Publication*

AF Form 1876, *NAF Consolidated Cost Center Report*

AF Form 2209, *Nonappropriated Fund Order for Supplies or Services*

DD Form 1384, *Transportation Control and Movement Document*  
SF Form 182, *Authorization, Agreement, and Request for Training*

***Prescribed Forms***

None

***Abbreviations and Acronyms***

**AFI**—Air Force Instruction

**AFMAN**—Air Force Manual

**AFNAFPO**—Air Force Nonappropriated Funds Purchasing Office

**AFSVC**—Air Force Services Center

**AO**—Approving Official

**CH**—Cardholder

**DD**—Department of Defense

**DoDD**—Department of Defense Directive

**FAR**—Federal Acquisition Regulation

**FOB**—Free on Board

**FTR**—Federal Travel Regulation

**FY**—Fiscal Year

**IPC**—Installation Program Coordinator

**MAJCOM**—Major Command

**NAF**—Nonappropriated Fund

**NAFFA**—Nonappropriated Fund Financial Analyst

**NAF P-CARD**—Nonappropriated Fund Purchase Card

**OPR**—Office of Primary Responsibility

**RA**—Resource Advisor

**SPL**—Single Purchase Limit

**USC**—United States Code

***Terms***

**Air Force NAF Purchasing Office**—The central NAF Purchasing Office which oversees NAF contracting procedures throughout the Air Force.

**Air Force Services Center NAF P-CARD Team (NAF P-CARD Team)** —The Air Force Services Center’s point-of-contact within Air Force Services Center, NAF Purchasing responsible for managing the Air Force Services NAF P-CARD Program and interfacing with

the NAF Installation and MAJCOM IPC, and the Secretary of the Air Force Acquisition Contracting Agency Program Coordinator.

**Approving Official**—The individual responsible for approving purchases made by CH.

**Authorization**—The process of verifying a purchase being made is within the established Cardholder limits. The merchant receives authorization at the point of sale through the Bank verification of the NAF P-CARD.

**Air Force Services Center Treasury Division**—The Air Force Services Center's point-of-contact within AFSVC/SVF responsible for the central payments of NAF P-CARDS.

**Billing Cycle**—The period of time, usually 30 days, in which the Bank posts all accumulated merchant charges or credits to Cardholder accounts. The billing cycle period for the Air Force, for statement purposes, is from the first of each month through the end of the month. For payment purposes, the billing cycle is four business days.

**Cardholder**—Person to whom a NAF P-CARD is issued for purposes of making purchases on behalf of the NAFL.

**Commander's Smart Buy**—A cooperative purchasing program between installation level NAF activities and the Air Force Nonappropriated Fund Purchasing Office.

**Installation Program Coordinator**—The installation official responsible for managing the installation Force Support Squadron's NAF P-CARD program including establishment, training, and surveillance. The Installation Program Coordinator is usually the RM (or designee).

**Micro-purchase Threshold**—\$10,000 (10 USC § 2338)

**NAF Contracting Office**—The office or individual responsible for local NAF purchase support to the installation Force Support Squadron or MAJCOM NAF Instrumentalities. The office or individual designated by the Installation Program Coordinator to assist with the overall management of the installation's NAF P-CARD program and serve as the disputes processing office.

**Nonappropriated funds**—Funds generated by Department of Defense personnel and their dependents used to augment funds appropriated by the Congress to provide a comprehensive and morale-building welfare, religious, educational, and recreational programs.

**Post Date**—Date a transaction posts in the online bank system. The vendor must match the purchase to the Bank in order for an item to post in the online system.

**Single Purchase Limit**—The maximum amount authorized by a delegation of authority from the NAF IPC/Warranted Contracting Officer for a single purchase card transaction. This limit cannot be exceeded unless a revised delegation of authority raising the limit is requested by an AO and subsequently approved, signed, and issued to the CH by the IPC. A "single purchase" is the total amount of the transaction and may include multiple items. **Exception:** Temporary increases to the Single Purchase Limit (SPL), but not over the SPL limit may be made without issuing a revised delegation of authority letter if requested in writing/email by the AO. For increases above the SPL, the CH must utilize the method of payment authority against an award written by a Warranted Contracting Officer. The IPC may raise the SPL for a short period to pay against that award only. The SPL must be lowered after the payment for the award is made. Request will

be maintained with the purchase documentation. IPC shall not increase limits solely based upon a CH request.

**Servicing Contracting Office**—An installation, central, or regional appropriated fund contracting office supporting one or more installations.

**Statement of Account**—A monthly listing of all purchases made by the CH and all Bank-authorized credits.

**United States**—As used in this document means the 50 States and the District of Columbia.

**Attachment 2**

**APPOINTMENT OF NONAPPROPRIATED FUND PURCHASE CARD PROGRAM APPROVING OFFICIAL**

**Figure A2.1 APPOINTMENT OF NONAPPROPRIATED FUND PURCHASE CARD PROGRAM APPROVING OFFICIAL**

MEMORANDUM FOR *[Name and Title of Approving Official]*

FROM: *[Name and Title of Installation Program Coordinator/Resource Manager and/or Warranted Contracting Officer]*

SUBJECT: Nonappropriated Fund (NAF) Approving Official Appointment

1. You are hereby appointed as the Approving Official for the Cardholder(s) assigned to your flight/activity. Air Force Manual 64-118, *Nonappropriated Fund (NAF) Purchase Card Program* provides detailed instructions on your responsibilities and procedures as an Approving Official. Only commit Nonappropriated Funds (NAF) through this delegation.
2. As an Approving Official, you must review and approve each of your subordinate Cardholder’s transactions at least three times each week, and once a month, certify their Statement of Account reports to determine if items purchased were for official use and purchased in accordance with Air Force Manual 64-118 and Air Force Manual 64-302, *Nonappropriated Fund (NAF) Contract Procedures*. You are responsible for following-up on questionable purchases and ensuring conformance with applicable guidance. You must notify the Air Force Services Center, NAF Purchasing NAF P-CARD Program Coordinator and the Bank if you find any violation of stated policies and procedures.
3. After reading this delegation and affirming below, sign and return this original document to the Installation Program Coordinator in the NAF Accounting Office.
4. I have reviewed, understand, and will carry out my responsibilities as an Approving Official for use of the NAF P-CARD.

Signature of Approving Official	Date	
Signature of Installation Program Coordinator/ Resource Manager	Date	
Signature of Warranted Contracting Officer <i>(If Installation Program Coordinator/Resource Manager not warranted)</i>	Date	

cc: Respective Activity Manager and/or Flight Chief

## Attachment 3

**AIR FORCE NONAPPROPRIATED FUND PURCHASE CARD CARDHOLDER  
DELEGATION OF PURCHASE AUTHORITY**

**Figure A3.1. Air Force NONAPPROPRIATED FUND Purchase Card CARDHOLDER  
DELEGATION OF PURCHASE AUTHORITY**

<p>MEMORANDUM FOR [<i>Cardholder's name and title</i>]</p> <p>FROM: [<i>Name and title of Installation Program Coordinator/Resource Manager and/or Warranted Contracting Officer</i>]</p> <p>SUBJECT: Appointment of Nonappropriated Fund (NAF) Purchase Cardholder – Delegation of Purchase Authority</p> <p>1. Effective _____, you are authorized to obtain supplies and non-personal services and pay for them with the NAF P-CARD issued by the contractor Bank using Nonappropriated Funds (NAFs). Your appointment is subject to the limitations and requirements stated below:</p> <p>A. SINGLE PURCHASE LIMIT (SPL):</p> <p>a. \$_____ for supplies and resale.</p> <p>b. <b>\$2,000</b> for construction (<i>remove if not authorized</i>).</p> <p>c. <b>\$2,500</b> for services (<i>remove if not authorized</i>).</p> <p>d. <b>\$25,000</b> for Prime Vendor (<i>specify vendor and NPA contract no. (remove if not authorized)</i>)</p> <p>e. <b>\$25,000</b> for Defense Commissary Agency (DeCA) (<i>remove if not authorized</i>)</p> <p>f. <b>\$25,000</b> for Army and Air Force Exchange Service (AAFES) (<i>remove if not authorized</i>)</p> <p>g. <b>\$25,000</b> for training (<i>remove if not authorized</i>)</p> <p>h. <b>\$25,000</b> for Defense Automated Printing Service (DAPS) (<i>remove if not authorized</i>)</p> <p>B. MONTHLY LIMIT: \$_____ (as determined by the AO and IPC)</p> <p>2. Purchase requirements must be consistent with your assigned responsibilities and your card purchase limits, set by your Approving Official (AO). The supplies and non-personal services you obtain with the NAF P-CARD must be for the express purpose of providing essential support to NAF activities in accordance with AFMAN 64-118, <i>Nonappropriated Fund (NAF) Purchase Card Program</i>, AFMAN 64-302, <i>Nonappropriated Fund (NAF) Contract Procedures</i>, and AFMAN 34-201, <i>Use of Nonappropriated Funds</i>. Use of the NAF P-CARD for appropriated fund (APF) requirements as identified in AFI 65-106, <i>Appropriated Fund Support of Morale, Welfare, and Recreation (MWR) and NAF Instrumentalities (NAFIS)</i> is not authorized. [MAJCOMs and local contracting offices may insert additional references</p>
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here].

3. This delegation does not authorize you to purchase prohibited supplies and services. Those restrictions are listed in AFMAN 64-118, Chapter 2. If you purchase such supplies or services, you will be subject to disciplinary and other appropriate action for misusing the NAF P-CARD.

4. Your AO periodically reviews your use of the NAF P-CARD and may determine you no longer need to use the card and cancel it. That official may also confiscate your card or reduce your monthly purchase limit to \$1.00 if you misuse the card, such as allowing someone else to use your card or failing to perform timely reconciliation or to resolve disputed charges.

5. When you separate from [*insert name of activity*] through dismissal, retirement, transfer or for any other reason, this delegation is automatically terminated and the NAF P-CARD must be returned to your AO for destruction.

\_\_\_\_\_  
Appointing Official (IPC/RM)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Warranted Contracting Officer  
(If IPC/RM not warranted)

\_\_\_\_\_  
Date

I have read and understand this memorandum.

\_\_\_\_\_  
Cardholder (CH)

\_\_\_\_\_  
Date

**Attachment 4**

**SAMPLE TRAINING RECORD**

**Figure A4.1. Sample Training Record**

1. On *[date]*, I received training by *[NAF Accounting or Contracting Office personnel]* on Nonappropriated Fund Purchase Card (NAF P-CARD) Program procedures. I understand how to properly use the NAF P-CARD to obtain micro purchase supplies and non-personal services. I understand the card has restricted use and agree to abide by those restrictions.
  
2. I understand the reconciliation requirements and the disputes processing.
  
3. I understand improper use of the NAF P-CARD will result in appropriate disciplinary action.

\_\_\_\_\_

Cardholder (CH)

\_\_\_\_\_

Date