

Summary of Changes

USMEPCOM Regulation 37-1, January 5, 2007

Financial Management

USMEPCOM Financial Management

This major revision includes administrative and policy changes. Specifically, this revision-

- Removes all references to meals and lodging invoices (throughout).
- Changes dCAS to commitment ledger (throughout).
- Updates the Director, J-8/Resource Management, responsibility in paragraph 1-4a(5).
- Updates the sector commander's responsibility in paragraph 1-4-4b.
- Updates the military entrance processing station (MEPS) commander's responsibility in paragraph 1-4c.
- Replaces the term support group supervisor (SGS) with budget technician (BT) (throughout).
- Updates policy on separation of duties (par. 1-5b).
- Updates requirement from signature card to the use of DD Form 577 (Appointment/Termination Record-Authorized Signature) (par. 1-6h).
- Revises budget execution (par. 2-2).
- Adds record number for monthly obligation plans (MOPs) (par. 2-2e(15)).
- Updates accounting classifications (par. 2-3).
- Adds a requirement for record number (RN)for approved budgets (par. 3-1d(2)).
- Adds a requirement for RN for midyear review (par. 3-1f).
- Updates rules of obligation (par. 4-3d(3)).
- Replaces the term "Government International Purchase Authorization Card " with Government Purchase Card (throughout).
- Updates dbCAS procedures (par. 5-3).
- Updates submission of obligations date (ch. 6).
- Revises reconciliation of dbCAS to STANFINS (par. 8-2).
- Revises nonstock fund orders and payables listing reconciliations (par. 8-3).
- Revises financial management of Office of Personnel Management (OPM) testing and medical examining costs (ch. 9).
- Updates the requirement for date-stamping of invoices (par. 10-2).
- Revises OPM invoices (par. 10-4).
- Updates funding requirements for civilian overtime and awards (par. 11-1).

- Removes Unaccompanied Military Enlisted Housing Program information.
- Revises applicant injuries or acute illness (par. 12-3).
- Changes prohibitions - business card requirements (par. 12-10b).
- Updates references (app. A).
- Updates sample memorandum for delegation of funds control authority (app. B).
- Updates abbreviations used in this regulation (glossary).

DEPARTMENT OF DEFENSE
HEADQUARTERS, UNITED STATES MILITARY ENTRANCE PROCESSING COMMAND
2834 GREEN BAY ROAD, NORTH CHICAGO, ILLINOIS 60064-3094

USMEPCOM Regulation
No. 37-1

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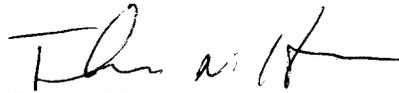
Effective: January 29, 2007

**Financial Management
USMEPCOM FINANCIAL MANAGEMENT PROGRAM**

FOR THE COMMANDER:

OFFICIAL:

D. R. O'Brien
Deputy Commander/Chief of Staff



Thomas N. Henson
Colonel, USAF
Director, Human Resources

DISTRIBUTION:

A (Electronic distribution only)

Summary. This regulation provides financial management guidance within the United States Military Entrance Processing Command (USMEPCOM).

Applicability. This regulation applies to USMEPCOM personnel who manage and issue appropriated funds for obligation.

Supplementation. Supplementation of this regulation and establishment of forms other than USMEPCOM forms is prohibited without prior approval from Headquarters, United States Military Entrance Processing Command (HQ USMEPCOM), ATTN: J-8/MRM-B, 2834 Green Bay Road, North Chicago, Illinois 60064-3094.

Suggested improvements. The proponent agency of this regulation is HQ USMEPCOM. Users are invited to send comments and suggested improvements on Department of the Army (DA) Form 2028 (Recommended Changes to Publications and Blank Forms), or memorandum, to HQ USMEPCOM, ATTN: J-8/MRM-B, 2834 Green Bay Road, North Chicago, Illinois 60064-3094.

Management control process. This regulation contains management control provisions and provides a management control evaluation checklist, in appendix C, for use in conducting management control evaluations.

*This regulation supersedes USMEPCOM Regulation 37-1, October 14, 2004.

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Glossary

Chapter 1 General

1-1. Purpose

This regulation prescribes the basic procedures for planning, budgeting, controlling, and expending funds provided to USMEPCOM. It defines the responsibilities for various elements of USMEPCOM for administrative control of available funding.

1-2. References

References are listed at appendix A.

1-3. Abbreviations

Abbreviations used in this regulation are explained in the glossary.

1-4. Responsibilities

a. Director, J-8/Resource Management (J-8/MRM) will:

- (1) Prepare and submit the Command Program Objective Memorandum (POM).
- (2) Prepare and submit the Command Budget Estimate (CBE).
- (3) Ensure funds availability and effectively manage command resources through the use of USMEPCOM Regulation 37-15 (Program Budget Advisory Committee (PBAC)) and other management initiatives.
- (4) Provide policies and procedures to ensure that resources are managed and accounted for in accordance with (IAW) Department of the Army (DA) policies and regulatory requirements.
- (5) Prepare and provide Delegation of Authority memorandums and DD Form 577 (Appointment/Termination Record-Authorized Signature) to MEPS commanders.
- (6) Review and analyze command resources.
- (7) Provide delegation of authority to obligate and disburse funds.
- (8) Distribute available funding.
- (9) Manage the budget execution process.
- (10) Ensure command reports are accurate.

b. Sector commander will:

- (1) Prepare plans for accomplishment of assigned missions.
- (2) Establish sector program objectives.

c. Military entrance processing station (MEPS) commander will:

- (1) Identify MEPS funding requirements through a budget submission to J-8/MRM, Budget, Field Support (J-8/MRM/-B-FS).

(2) Develop and submit to J-8/MRM-B-FS an obligation plan and explanations for any month-end deviations from that plan.

(3) Ensure effective and efficient utilization of resources provided to the MEPS for mission accomplishment.

(4) Periodically review funding status and immediately report any shortages or excesses to J-8/MRM-B-FS.

(5) Provide continuous fund control through effective maintenance of a commitment register so as to prevent overobligation, over expenditures, or the exceeding of any applicable statutory or administrative limitation.

(6) Provide written delegation of fund certification authority to the individuals within the MEPS responsible for control of MEPS resources.

(7) Assure obligation transactions are submitted to the Directorate of Network Operations – (DNO), IAW established procedures.

(8) Assure reconciliation of the commitment ledger to the official accounting records is accomplished IAW established procedures.

(9) Initiate corrective action to ensure, to the maximum extent possible, resources are accurately accounted for by the applicable finance office.

(10) Ensure a responsible individual is cross-trained in the budget technician (BT) financial management duties. This individual must be capable of assuming fund control duties in the absence of the regularly assigned BT.

1-5. Policy

a. Conflict. Where policies and procedures prescribed herein conflict with any Army or other USMEPCOM policies and procedures, a request for clarification will be forwarded, through channels, to HQ USMEPCOM, ATTN: J-8/MRM-B.

b. Separation of duties. Ensure the same individual must not be given the authority to authorize a transaction, certify funds availability, process the transaction and review the transaction. The expertise of the BT as a financial management advisor may be used to provide technical guidance to the Amusement Vending Machine Fund (AVMF) manager. The BT can be appointed to the AVMF committee or the AVMF council.

1-6. Delegation of funds certification authority

a. General. Commanders, to whom funds are distributed, will establish and maintain effective control over funds to prevent over distribution, over obligation, over expenditure, or exceeding of any applicable statutory or administrative limitation.

b. Delegation. Commanders may delegate authority to obligate, establish, disburse, and maintain administrative control of funds.

(1) A memorandum will be submitted for all delegations and redelegations of authority. For a format sample of a delegation of funds control authority memorandum, see appendix B.

(2) Delegations of authority will not relieve commanders, or other persons to whom authority is delegated, of their responsibility for violations that result from failure to comply with fund control policies and procedures.

c. Directives. All personnel involved in administrative fund control and use of appropriated funds must be fully cognizant of, and comply with, the provisions of the Defense Finance and Accounting Service - Indianapolis (DFAS-IN) Regulation 37-1 (Finance and Accounting Policy Implementation).

d. Procedures. Delegation of authority for obligating funds will be accomplished by appointing individuals authorized to certify the availability as a funds certifying officer. J-8/MRM-B will ensure proper delegation of authority exists.

(1) Delegations are required as follows:

(a) From the Commander, USMEPCOM, to the Director, J-8/MRM.

(b) From the Director, J-8/MRM, to the Chief, J-8/MRM-B (Budget Division).

(c) From the Chief, J-8/MRM-B to individuals within Budget Division and MEPS commanders.

(2) The BT must ensure the commander properly delegates authorization to certify the availability of funds.

(a) Delegation will be submitted by memorandum to a named individual.

(b) The individual delegated must acknowledge the delegation by endorsement.

e. Regulatory compliance. Individuals having fund certification authority are responsible for ensuring compliance with regulatory requirements.

f. Documentation. Delegation memorandums/documentation will be maintained in a current status. When a change of personnel occurs within the chain of delegation, new delegations will be issued immediately.

g. Filing. Delegation memorandums/documentation will be maintained on file in the MEPS under record number (RN) 1b; disposition instructions are in appendix A, section VI. They are subject to review by the Inspector General (IG) and other outside reviewers.

h. DD Form 577 (Appointment/Termination Record - Authorized Signature). USMEPCOM activities will comply with additional official appointment/termination record requirements of DFAS, contracting offices, and supply sources by preparing and submitting a DD Form 577 to applicable office. DD Form 577 will be maintained under RN 37aa; disposition instructions are in appendix A, section VI. They are subject to review by the IG and other outside reviewers.

Chapter 2 Programming and Budgeting Systems

2-1. Program and budget formulation

Funding for the USMEPCOM mission results from a variety of actions and comes from a variety of sources.

a. Operations and maintenance, Army (OMA). Funding for the USMEPCOM operations and testing mission is provided by Headquarters, Department of the Army (HQDA).

(1) Program budget guidance (PBG). The OMA PBG is prepared by HQDA and reflects the USMEPCOM resource guidance (personnel and dollars) for a 7-year period (current year, budget year, and 5 program years). The PBG is the basic document used for preparation of the program objective memorandum (POM) and the Command Budget Estimate (CBE).

(2) POM. The POM is a planning document and is prepared by the command every 2 years sometime during the first 5 months of the fiscal year (FY). It describes initiatives and program changes that require resources above the level provided in the PBG.

(3) Command Budget Estimate (CBE).

(a) The CBE is a USMEPCOM budget document submitted to HQDA, usually prepared in the third quarter of alternate FYs. It provides a detailed analysis of how USMEPCOM plans to spend the funds provided in the PBG. The CBE is also used to highlight USMEPCOM unfinanced requirements. The CBE is used by HQDA for budget justification and as a basis for funding of critical unfinanced requirements.

(b) As a basis for the formulation of the CBE, J-8/MRM, Budget Division, (J-8/MRM-B) requests budget input from the USMEPCOM directors, special staff officers and MEPS commanders. Workload data is provided as a guide to field budget formulation. Budget requirements are submitted in three bands: mission essential, mission enhancing, and other miscellaneous requirements.

b. Defense Health Program. Funding for the medical examination mission is provided by the DHP appropriation and is distributed by the Medical Command (MEDCOM). Budget formulation for medical examinations is accomplished using the same method as budget formulation for the OMA appropriation. The medical budget, submitted to MEDCOM, is used to justify requirements and to distribute funding.

c. Other Procurement, Army. The threshold, determined by DA, for using Other Procurement, Army funds to purchase equipment is a unit cost of \$100,000. The MEPS will not require OPA funds.

d. Representation Funds of the Secretary of the Army. Contingency funds required by USMEPCOM are provided by HQDA. These funds are controlled at USMEPCOM level.

e. Imprest funds. Imprest funds are not authorized at any level of USMEPCOM.

2-2. Budget execution

a. General. The final phase of the budget process is the execution, which occurs when funding authorizations are received and obligations are incurred against those authorizations. The execution phase must be orderly, with an established plan allowing for administrative lead time and ensuring that known requirements are addressed. The execution phase requires recurring analysis at all levels of USMEPCOM. Budget analyst must measure actual obligations against planned obligations and total available funding.

b. Antideficiency statutes.

(1) **Title.** Title 31 United States Code (U. S. C.) Money and Finance, chapter 13 (Appropriations), subchapter III (Limitations, Exceptions, and Penalties), subsections 1341, 1342, 1349, 1350, 1351 and chapter 15 (Appropriation Accounting), subchapter II (Apportionment), subsections 1517(a), 1518 and 1519 address antideficiency.

(2) **Prohibitions.** Title 31 U. S. C., subsection 1517, paragraph (a), prohibits any officer or employee of the United States from:

(a) Making or authorizing an obligation or expenditure in excess of an appropriation or fund (must be legally available).

(b) Authorizing or incurring an obligation in advance of an appropriation, unless authorized by law.

(c) Authorizing or incurring an obligation without adequate funding authority to cover the obligation.

(3) **Voluntary service.** Title 31 U. S. C., subsection 1342, prohibits any officer or employee from accepting voluntary services, except in the cases of emergency involving the safety of human life or the protection of property, or if authorized by law.

(4) **Penalties.** Title 31 U. S. C., subsections 1349, 1350, 1518 and 1519 provide that an individual violating this title will be subject to appropriate administrative discipline, including, when circumstances warrant, suspension from duty without pay or removal from office. Officers or employees who knowingly and willingly commit a violation will, upon conviction, be fined not more than \$5,000 or imprisoned not more than 2 years, or both.

(5) **Reporting.** DFAS-IN Regulation 37-1 contains guidance for reporting violations and determining disciplinary action. All MEPS commanders and USMEPCOM financial management personnel will have a copy of this directive readily available for reference, and must be familiar with its contents.

(6) **Limitations.** Subparagraph c(6) below provides specific guidance regarding funding limitations and targets issued on funding documents and their relationship to Title 31 U. S. C., subsection 1517.

(7) **Other violations.** Examples of other violations would be:

(a) Issuing more authorization than is legally available on a DA Form 1323 (Funding Authorization Document (FAD)). Withdrawal does not erase the violation, which must be reported. USMEPCOM, J-8/MRM, Budget Division (J-8/MRM-B) will ensure anticipated fund withdrawals by HQDA are in the undistributed account prior to the withdrawal being issued.

(b) Obligating funds without a bona fide need of the FY.

(c) Awarding a contract in advance of an appropriation.

(d) An individual voluntarily becoming a creditor of the Government.

(e) Withdrawing funds in excess of available balances.

c. Funds distribution and documentation. Once Congress has passed and the President has signed the military appropriation bill, the following actions will take place:

(1) Comptroller of the Army (COA). The COA issues Annual Funding Program (AFP) dollars to operating agencies (OAs) on a funding authorization document (FAD). The FAD establishes the annual funding limitations or restrictions. The AFP does not make funds available nor does it authorize the incurring of obligations. It does provide, as a planning figure, the amount of annual funding that will be made available. In addition to the AFP, the initial FAD provides the allotment that is available for incurring obligations in the first quarter. For succeeding quarters, allotments reflect the cumulative amount allocated for the FY to date and are identified as changes to the original allotment. The allotment is issued by appropriation at command level, not identified to a program. Allotment applied to a program can never exceed the AFP. The cumulative fourth quarter allotment and the AFP are normally equal.

(2) OAs. Upon receipt of AFP and allotment dollars from the COA, the OA issues a FAD to the activities for which they receive funding. The FAD provides AFP and allotment dollars, and reflects restrictions or limitations as shown on the COA FAD.

(3) Funding procedure. Funding procedures within USMEPCOM are as follows:

(a) The COA issues DA Form 1323 (Funding Authorization Document) for the OMA appropriation to Training and Doctorate Command (TRADOC) (OA 39) and MEDCOM (OA 74). The budget offices of those two commands then issue funds as a funding allowance to USMEPCOM. Funding is provided on a DA Form 1323, which is forwarded electronically through the Program Budget Accounting System to J-8/MRM-B and to the applicable finance office.

(b) J-8/MRM-B-FS provides the MEPS commanders with annual and quarterly funding targets on USMEPCOM generated Funding Target Document (FTD) or through the commitment ledger. The FTD provides for any special funding targets considered to be necessary for fund control.

(c) J-8/MRM-B-HS provides the USMEPCOM directors and special staff officers with annual and quarterly funding targets.

(4) Policy. The following policy applies to funding documents issued within USMEPCOM:

(a) Funding will be distributed in a timely manner. Copies of the FADs are provided to the supporting budget analysts upon issue.

(b) The J-8/MRM-B-FS budget analysts will electronically provide funding to the MEPS commanders on the FTD or through the commitment ledger. Notification of the issue of a FTD is given by electronic mail. J-8/MRM-B-HS will notify, USMEPCOM directors and special staff officers when funds are distributed.

(c) The effective date of the FTD must never precede the issue date.

(d) Funds will not be obligated or committed in excess of any targets issued.

(e) Availability of funds will not be recorded until the FTD or other written notification is received. The supporting budget analyst must be contacted if there is any problem receiving a FTD.

(f) To best utilize available funding, supporting budget analyst must monitor obligation rates. Funding must be reprogrammed among field elements before additional allotment is requested.

(g) Unobligated MEPS or sector balances, which cannot be adequately justified for retaining, may be withdrawn without the approval of the MEPS or sector commander. The commander will be notified prior to the withdrawal.

(5) Initial quarterly funding. To assure continuing operations at the beginning of a fiscal quarter, the following procedures apply:

(a) J-8/MRM-B will issue a FAD providing initial quarterly allowances within 24 hours after receipt of the FAD from TRADCOC. The FAD must be dated not later than the first day of the quarter except under extenuating circumstances, such as interim obligation authority at the beginning of a FY.

(b) The DNO will post funding ceilings into the Standard Financial Information System (STANFINS) at allotment holder level. Ceilings are not entered at MEPS level.

(c) In the event funding provided by HQDA on the FAD to USMEPCOM is insufficient; the shortage will be taken from the headquarters accounts to the maximum extent possible.

(6) Violations. Exceeding the AFP or quarterly allotment provided on a FAD by the amount of direct obligations recorded in the STANFINS is a violation of the Antideficiency Act (Title 31 U. S. C. subsections 1514 and 1517).

(a) The FTD has been developed as a method of providing budgetary allowances, in the form of targets, to the MEPS commanders. The targets are not formal subdivisions of funds subject to Title 31 U. S. C. The targets however, represent a system of controlling decentralized funds designated by the Commander, USMEPCOM. The targets are not to be exceeded by the amount of commitments and obligations recorded in the commitment ledger. If an over obligation is recorded in the STANFINS, the responsible individual will be held accountable. They will be required to formally explain why the target was exceeded and are subject to command discipline. Although exceeding the quarterly allotment targets provided on a FTD by the amount of direct obligations recorded in the official accounting records (STANFINS) does not create an antideficiency violation, it could result in a violation if the over obligation caused or contributed to a violation by the recipient of a FAD (USMEPCOM or MEDCOM). Those persons responsible for exceeding the allotment issued would be named as the people responsible for causing or contributing to the violation.

(b) J-8/MRM-B-FS will initiate a memorandum requesting an explanation, to MEPS commanders exceeding available quarterly or annual targets.

1. The commander will reply by 1st endorsement.

2. Copies of all correspondence discussing exceeding available target will be filed under RN 37g disposition in appendix A, section VI. They are subject to review by the IG or other outside reviewers.

3. The memorandum can be waived if the overage was caused by an obvious accounting error. A written explanation must be kept on file stating that the overage was caused by an accounting error and explaining the corrective action taken. A copy will be maintained under RN 37g; disposition in appendix A, section VI.

d. Interim obligation authority. At the beginning of the FY, when authority to obligate is granted pending enactment of the appropriations, cumulative obligations will not exceed any limitation imposed by the authorization. The interim authority to obligate will expire upon receipt of normal funding documents. The interim authority to obligate in recent years has been the continuing resolution authority.

(1) During an interim obligation authority period and at year-end, upon withdrawal of MEPS funds, the commitment ledger may reflect negative balances until such time as funds are received on a funding document or the year is closed.

(2) No obligation will be incurred until obligational authority is provided.

e. MOP.

(1) Responsibilities.

(a) All HQ USMEPCOM staff who receives funding is responsible for planning execution.

(b) Directors, special staff officers, sector commanders, and MEPS commanders will be involved in the preparation of the monthly obligation plan (MOP), as it represents projections for the use of financial resources to support the USMEPCOM mission.

(2) The Department of Defense (DOD) requires that activities expending Defense dollars project, on a monthly basis, when those funds will be obligated. In order to meet this requirement, all elements of USMEPCOM are required to prepare a MOP. The MOP provides a projection of when obligations (not commitments) will be recorded in the STANFINS. The Government uses this information for issuing treasury warrants. When developing the MOP, consideration must be given to administrative lead-time, which affects the time between submitting a requisition and posting to the official accounting records. The BT and budget analysts will coordinate with supply and logistics personnel to project when supplies and equipment items will be received.

(3) The MOP will be used by all levels of USMEPCOM for making an evaluation and comparison of actual obligations. This constitutes a major role in the execution phase.

(4) The MOP will be used as the basis for distribution of quarterly fund allotments.

(5) A continuous review is necessary throughout the execution phase to determine if anticipated requirements materialize, if new requirements have been developed, and if adequate funding is available.

(6) The MOP is the financial management tool used to manage budget execution, to analyze trends in the use of financial resources, and to determine budget status, rates of obligation, and application of resources and their potential impact on the USMEPCOM programs for the current and future FY.

(7) The USMEPCOM MOP cannot be changed once it has been submitted to HQDA. Plans submitted from USMEPCOM elements are not updated once they have been submitted. Changes are treated as deviations.

(8) The MOP is developed based on the AFP provided. Excess funds will be reported for withdrawal. Shortages will be reported as unfinanced requirements. Procedures for developing the MOP at field level will be provided by J-8/MRM-B-FS. J-8/MRM-B-HS will provide MOP instructions for the headquarters staff.

(9) Caution must be exercised not to overstate the MOP at the beginning of the FY except when front loading of contracts is required.

(10) In projecting a workload, consideration will be given to past experiences, Service-projected accessions, and personal expertise.

(11) MEPS commanders are required to explain on a monthly basis, actual obligations (STANFINS) versus the plan (MOP) that exceed the 5 percent allowed deviation. Although the 5 percent difference is reportable at the activity groups (AGs) 33, 13, and 84 level (direct and reimbursable), and 33 (reimbursable), the narrative justification must state which element of resource impact on the deviation. When analyzing cumulative obligation data, look at current month performance against what was actually projected. Reports will be submitted to J-8/MRM-B-FS by the 20th calendar day of the following month.

(12) When obligations are within the acceptable 5 percent deviation limit at month end, the deviations do not need to be formally explained. However, trend analyses will be made to identify any potential problem areas. A forecast, for the remainder of the quarter or year, must be calculated. This trend analysis becomes critical when funding shortages or excesses are apparent and give sufficient warning for adjustments to be made.

(13) Instructions for submitting unfinanced requirements will be provided when the information is needed.

(14) When using the MOP format for projecting unfinanced requirements, all available dollars will be programmed until AFP is exhausted; therefore, any shortfalls must be projected to occur during the later months of the FY.

(15) Copies of the MOP will be maintained under RN 1-1e4; disposition instructions are in appendix A, section VI.

f. Status of funds. Financial managers at all levels of the command will assess their execution against available funding on a monthly basis and provide a brief monthly status report to the commanders. The status of funds report will be prepared using the end-of-month STANFINS data. The monthly Status of Funds report will be maintained under RN 37g; disposition instructions in appendix A, section VI. The Status of Funds Report is subject to review by the IG and other outside reviewers.

(1) MEPS BT will prepare a monthly Status of Funds Report showing annual and cumulative quarterly funding, obligations, commitments and available funds. This report is produced from the commitment ledger. Commanders will initial and date the report. The BT will keep and maintain the initialed report under RN 37g; disposition instructions are in appendix A, section VI.

(2) J-8/MRM-B-HS will provide monthly status reports to elements within USMEPCOM that are responsible for obligating funds.

(3) J-8/MRM-B will prepare a monthly USMEPCOM status-of-funds report. It must include all AGs for which funding and targets are received as well as the reimbursable accounts.

g. Civilian work years. J-8/MRM-MM will monitor execution of civilian work years and dollars using the monthly civilian manpower reports, prepared by the supporting payroll office, and the USMEPCOM Form 570-3-1-R-E (Personnel Strength Feeder Report) submitted monthly by all elements of the command.

h. Excess funds. All levels of the command in receipt of funding are responsible for reporting excesses available for withdrawal as soon as they are identified. Excess funds are redistributed within the command by the Commander, USMEPCOM. When directed by the Commander, USMEPCOM, J-8/MRM-B will report any excess funding to HQDA in order to allow use by other commands, or request internal reprogramming to resolve command shortages.

i. Redistribution of funds. J-8/MRM-B will redistribute funds internally prior to requesting funding increases from higher headquarters. Unobligated balances inadequately justified for retention by a MEPS commander may be withdrawn without the approval of the commander; however, the commander will be notified prior to withdrawal.

j. Consolidated reports. After the end of each month, J-8/MRM-B-FS requires a report reflecting the status of funds from the MEPS commanders. This consolidated report is transmitted electronically from the commitment ledger. J-8/MRM-B-FS provides suspense dates in writing each year.

k. On-site visits. Periodic on-site visits to the MEPS by J-8/MRM-B-FS staff may be required to train

new budget personnel, assist in heavy workload periods, introduce new procedures, and assist in the timely and accurate recording of obligations.

1. Participation in reconciliation. Periodic reconciliation of accounts is required by DNO. These reconciliations ensure timely and accurate recording of obligations. It may be advantageous for headquarters personnel to occasionally travel to DNO to participate in these reconciliations.

2-3. Accounting classification

a. References. Accounting classification guidance is found in DFAS-IN Regulation 37-1.

b. Responsibilities. All MEPS and USMEPCOM financial management personnel must have copies of DFAS-IN Regulation 37-1 readily available for reference.

c. Accounting classifications. Accounting classifications cited by USMEPCOM activities reflect cost identifications required by HQDA. Costs must be accurately identified to the proper accounting classification in order for proper interpretation and analysis.

d. Sample accounting classifications.

Example: Direct Army appropriation used for operations/testing.

21 7 2020.0000 0 39-9311 332713.11000 26RB FAME00 W52BCE61230101 C**G5G 017019

Data Element	Code	Explanation of Code
Department Code	21	Department of the Army
Period of Availability	7	FY 07
Basis Symbol	2020	Operations and Maintenance Army
Limitation	0000	Not currently used
Program Year	0	Zero filled
Operating Agency	39	Command-USMEPCOM
Allotment Serial Number	9311	USMEPCOM
Budget Activity Account	332713	Examining Activities
Subaccount	.11000	MEPS Operations
Element of Resource	26RB	Type of Resource Used-Services
MDEP	FAME00	Core OPS
Standard Document Number	W52BCE61230101	Format provided by DNO-IN
Account Processing Code	C**G5G	USMEPCOM developed code
Fiscal Station Number	017019	DNO-IN

Example: Direct DOD appropriation used for funding provided for the medical examining mission.

97 7 0130.1881 74-9311 841720.11000 26RB HSDH00 FEB1243TM01001 **HL42 041133

Data Element	Code	Explanation of Code
Department Code	97	Department of Defense
Period of Availability	7	FY 07
Basic Symbol	0130	Defense Health Program
Limitation	.1881	Defense Medical Program
Program Year	0	Zero fill
Operating Agency	74	Command-MEDCOM
Allotment Serial Number	9311	USMEPCOM
Budget Activity Account	841720	Examining Activities-Health Care
Sub Account	.11000	General Medical Examining Activities
Element of Resource	26RB	Type of Resource Being Used-TDY
MDEP	HSDH00	Core OPS

Standard Document Number	FEB1243TM01001	Established by DNO-IN
Accounting Processing Code	**HL42	USMEPCOM Developed Code
Fiscal Station Number	041133	Rome, NY

e. Non-USMEPCOM accounting classifications. Accounting classifications, other than those associated with the funding issued to USMEPCOM, are required for enlistee transportation. Fund cites must be verified at the beginning of each FY.

2-4. Accounting support

USMEPCOM appropriated funds accounting and reporting support is provided by the appropriate DFAS

Chapter 3 Budget Formulation

3-1. Preparation

Each USMEPCOM element is responsible for preparing a budget to identify funding requirements to support the mission. These budgets are prepared by line item and are submitted on USMEPCOM developed spreadsheets and/or databases.

a. Instructions. Each year specific budget instructions are prepared by J-8/MRM-B-FS and J-8/MRM-B-HS. These instructions and spreadsheet formats are forwarded either through distribution or by electronic mail to everyone who prepares a budget.

b. Formulation. Estimated costs will be determined for each line item in the budget. Past experience, projected workload, vendor input, and price lists are some of the sources for determining estimated costs. In addition to the preset budget line items, the spreadsheets allow the user to add unique line items. All USMEPCOM costs are assigned to bands. Bands indicate the essentialness of the requirement, mission essential requirements, which, must be funded, mission-enhancing requirements and other miscellaneous requirements.

c. Submission. Once the budget has been completed, the spreadsheet information is forwarded to J-8/MRM-B-FS or J-8/MRM-B-HS. Once the information is received it is then reviewed:

(1) By the budget analysts to ensure it conforms to the budget guidance.

(2) By program managers for approval of specific program related items. These areas include, but are not limited to logistics, testing, training, and facilities.

(3) By sector commanders where appropriate.

d. Approval. After review and concurrence, the following actions take place:

(1) Requirements are adjusted based on input from reviewers.

(2) Budgets are returned with planning dollars identified. This allows the mission to be carried out while USMEPCOM elements are awaiting funding guidance from outside agencies and from J-8/MRM-B-FS and J-8/MRM-B-HS. The approved budgets will be maintained under RN 1-1e4; disposition instructions are in appendix A, section VI.

(3) Budgets are updated with the Program Budget Advisory Committee (PBAC) approved annual funding guidance.

e. Obligation plans. Once the funding guidance for the year has been distributed, a MOP will be developed by USMEPCOM elements receiving the guidance. Instructions for MOP development will be provided by J-8/MRM-B-HS and J-8/MRM-B-FS. The completed MOP will be submitted according to the instructions. The budget execution of USMEPCOM elements will be compared to the MOP to evaluate the adequacy of funding.

f. Midyear review. In addition to the initial budget input, USMEPCOM elements will also be requested to provide funding requirements to be included in the midyear review. In February or March, the command elements will be asked to submit a list of unfinanced requirements and funding excesses. These can result from changes to existing requirements, or from new requirements that were unknown at the time the budget was submitted. The midyear review requirements will be submitted and reviewed in the same way the initial budget items were reviewed. The results of the midyear review will be presented to the Commander,

USMEPCOM, through the PBAC process for approval. Once the items are prioritized and approved by the Commander, USMEPCOM, they will be funded as funds become available. The midyear review will be maintained under RN 1-1e4; disposition instructions are in appendix A, section VI.

g. Yearend unfinanced requirements. A last data call for unfinanced requirements may be made in August. This will address any late breaking requirements and will update the list of executable requirements remaining on the list from midyear review.

h. Yearend closing procedures. In order to make an orderly close of the accounting records at yearend, the following funding procedures are initiated:

(1) Excess funding. In August, all elements of the command must turn in excess funding to allow redistribution within USMEPCOM.

(2) Withdrawal of unobligated balances. The first of September, all remaining uncommitted funds within the command are turned in for redistribution.

(3) Obligation authority after funding withdrawal. After the September withdrawal of funds, any changes to funding requirements at the MEPS must be authorized by J-8/MRM-B-FS. J-8/MRM-B-HS will provide instructions for September transaction to the USMEPCOM staff.

(4) Closing of accounts. All accounts will be closed by J-8/MRM-B staff during the final week of September.

3-2. Calendar of budget events

These dates are approximate. Events may change in any given FY.

- a. October/November. Budget planning levels are provided to command elements.
- b. October/November. Overtime/awards targets are provided to command elements.
- c. January/February. Final budget levels are provided to command elements.
- d. March/April. Midyear review is held to identify unfinanced requirements.
- e. April/May. Midyear PBAC meets to prioritize unfinanced requirements.
- f. June/July. Next FY budgets are submitted.
- g. July/August. Data call is held for any last minute unfinanced requirements.
- h. July/August. Yearend PBAC is held.
- i. August. Excess funds are returned for redistribution within USMEPCOM.
- j. August. Next FY budget input is reviewed.
- k. September. All unobligated, uncommitted funds are withdrawn.
- l. September. Accounts are balanced and the FY is closed.

Chapter 4

Principles of Committing and Obligating Funds

4-1. Reference regulation

DFAS-IN Regulation 37-1, chapter 8, provides the principles of obligation and defines transactions which constitute an obligation. USMEPCOM personnel who manage funds must have a copy of this directive readily available for reference. They must also have working knowledge of its contents in order to use it as an effective source of information.

4-2. Commitments

a. Commitment. A commitment is an administrative reservation of funds, based upon firm procurement directives, orders, requisitions, or requests, which authorizes the creation of an obligation without further recourse to the official responsible for administrative control of funds.

b. Posting. All transactions are posted as commitments to the appropriate commitment ledger. However, true commitments require further documentation before becoming obligations. The purpose of recording commitments in the commitment ledger is to ensure the availability of funds for actions that may result in obligations at a future date.

c. Reviews. Reviews of commitment transactions will be made monthly.

d. Documentation. The following are commitment documents which require further action prior to being obligated:

(1) DA Form 3953 (Purchase Request and Commitment). The obligation is based on a DD Form 1155 (Order for Supplies or Services) or a Standard Form (SF) 30 (Amendment of Solicitation/Modification of Contract).

(2) Air Force (AF) Form 9 (Request for Purchase). The obligation is based on a DD Form 1155 or a SF 30.

(3) Navy Comptroller (NAVCOMPT) Form 2276 (Request for Contractual Services). This is finalized with a DD Form 1155 or SF 30.

(4) DD Form 448 (Military Interdepartmental Purchase Request (MIPR)). This document must be accepted either as a direct or reimbursable transaction. When accepted as a direct transaction, the obligation is based on a DD Form 1155 or a SF 30. When accepted as a reimbursable transaction, obligation is based on the signed acceptance copy.

(5) General Services Administration (GSA) Form 2957 (Reimbursable Work Authorization). This form becomes an obligation document when signed by GSA and the requesting agency.

(6) Memorandums or messages providing fund citations to others. Obligations are based on documents provided by the addressees.

e. Aged documents. Commitments recorded in the commitment ledger for more than a month must be researched to determine if they are still valid and should remain as commitments. This will require the assistance of the supply and logistics personnel, who can provide estimated delivery dates for supplies and equipment, and coordination with contracting offices.

f. Yearend actions. At FY yearend, commitments, other than supply transactions, not anticipated becoming obligations prior to the end of the FY, are decommitted. If the items or services are still required, provide the fund citation/certification of the new FY to the contracting office. Supply transactions which are not obligated will be entered on DD Form 2406 (Miscellaneous Obligation Document) and manually obligated at yearend.

4-3. Obligations

a. Definition. An obligation is any act that legally binds the U.S. Government to make a payment.

b. General. Incurring an overobligation or an over expenditure is a violation of the Antideficiency Act, whether or not it is recorded in the accounting records. Obligations are the most important type of financial management information available to management. This information gives an indication of USMEPCOM's position in the execution of the current programs.

c. Posting. All transactions are posted as commitments to the appropriate commitment ledger when they are initiated. Transactions become obligations when they are posted to the STANFINS. Obligations are electronically posted to the commitment ledger when they are downloaded from the STANFINS.

(1) Transactions will be electronically transmitted as STANFINS Input candidates to DNO when they have been entered into the commitment ledger. This includes, but is not limited to travel orders and DD Form 2406.

(2) Commitments that require additional actions before they become obligations (i.e., purchase requests and/or reimbursable work orders) are posted as commitments but are not transmitted until the obligation documents have been received. When the obligation document is received, the commitment ledger entry is adjusted, if necessary, and the transaction is electronically transmitted, as a STANFINS input candidate, to DNO.

d. Rules of obligation. The obligation rules below are applicable to the types of transactions used by USMEPCOM. Refer to DFAS-IN Regulation 37-1, chapter 8, for further explanations of other transactions not described below.

(1) Obligate funds for the purpose for which they were appropriated.

(2) Obligate funds to meet a bona fide need of the current FY. Funds may be used to purchase goods to fill stock levels that will be used next year. Facility maintenance contracts or leases for real or personal property issued for a period of 12 months or less may be obligated any time during the current FY.

(3) Commit stock fund supply transactions when orders are placed. Commit credit card transactions when orders are placed. Procedures for obligating stock fund transactions are locally determined. Credit card transactions are obligated by DNO upon payment. DNO will obligate upon payment of credit card. A commitment must be entered in the commitment ledger to match the obligation created by DNO.

(4) Do not obligate funds before funds are issued. When lead-time requires the processing of documents before funds become available, include the statement "Subject to Availability of Funds" on the document. Do not accept goods or services from a vendor until funds are made available for payment and a valid contract is issued.

(5) Using the commitment ledger upload all nonstock fund obligations to the STANFINS as soon as the transactions are posted.

e. Transactions. Recording obligations is governed by DFAS-IN Regulation 37-1, chapter 8. The following examples represent the majority of USMEPCOM transactions:

(1) Civilian personnel services (object class 1100-1500). Obligations are recorded in the month the service is rendered. All payroll obligations are controlled by the staff of J-8/MRM-PP, HQ USMEPCOM, and are posted as follows:

(a) Commitments and obligations for labor and benefits are recorded based on payroll system outputs.

(b) Commitments and obligations for awards and overtime are obligated by the staff of J-8/MRM-PP.

(c) Permanent change of station (PCS). Obligations are recorded in the month in which the orders are signed. The obligation is based on DD Form 1614 (Request and Authorization for DOD Civilian Permanent Duty or Temporary Change of Station (TCS)). All PCS funds are controlled by J-8/MRM-PP.

(2) Travel (object class 2100). Obligation is made not later than the month in which the travel occurs. Obligations are based on:

(a) DD Form 1610 (Request and Authorization for Temporary Duty Travel (TDY) of DOD Personnel).

(b) SF 1164 (Claim for Reimbursement for Expenditures on Official Business).

(c) DD Form 2406 for estimated costs for GSA-leased vehicles.

(d) When travel crosses FYs, fund citations applicable to both FYs must be reflected on the travel order. Per diem costs are charged to the appropriation current at the time the expenses are incurred. The purchased transportation costs are charged to the FY in which the ticket was purchased and the travel commences. If the ticket was purchased in the current year for travel that will not commence until the next FY, the ticket will be charged to the new FY. Privately-owned vehicle costs are charged to the appropriation current at the time travel is performed.

(3) Transportation of things (object class 2200). Obligations are made when the documentation is completed.

(a) Rental agreements and leases (for 12 months or less) are obligated at the time of their award for the total amount of the agreement or lease, even when the period extends into the subsequent FY.

(b) When the agreement or lease covers a period in excess of 12 months, the obligation is recorded for only the amount to cover the current FY. The obligation to cover the period applicable to the succeeding FY is not recorded until new authority to obligate has been received.

(4) Public utilities (object class 2300).

(a) Obligations for utilities (e.g., electricity, gas, water, telephone) are recorded in the month as of the end of the utility billing period. A bill for the period 15 October through 14 November is obligated in November.

(b) When the period covered by the charge begins in one FY and ends in the subsequent FY, the entire amount of the charge is obligated against the FY which is current at the end of the utility billing period. A bill for the period 15 September through 14 October is obligated in October.

(c) When billing is not submitted on a monthly basis, use the best available estimate to establish a monthly obligation.

(d) In the event billing periods are not identified on the bills, record obligations based on the date of the bill, which will be considered as the ending period.

(5) Services (object class 2500).

(a) Obligations. Obligations incurred for contracts or orders which provide only for services to be furnished with no provisions for an end product or "package" to be delivered to the Government will be recorded against funds current when the services are performed.

(b) Contracts. Contracts for maintenance of facilities (including custodial contracts) for 12 months or less beginning at any time during the FY are obligated for the period covered and are recorded in the year in which the contract is awarded.

(c) Purchase orders. Purchase orders requesting the delivery of goods or performance of work or services are obligated upon receipt.

(d) Firm fixed price contracts. Obligations are recorded for the total fixed price stated in the contract.

(e) Requirements contracts. Obligations are based on delivery orders.

(f) Blanket purchase agreements. Obligations are recorded based upon individual deliveries or monthly estimates which are entered into the accounting records using DD Form 2406.

(g) Intra-Government agreements.

1. Orders issued to a supporting installation for reimbursable services become obligations upon written acceptance by the providing installation. The estimated cost of the services is the amount originally obligated. Subsequently, the obligation will be adjusted based on actual costs. Service orders will not be issued to extend beyond the period in which the appropriation funding the order is available for obligation.

2. Reimbursable work authorizations or project orders issued to other components of DA, DOD, and other Government agencies become obligations in the amount stated in the order upon written acceptance by the providing component or agency. The work performed to satisfy such orders must be done substantially in-house by the performing activity.

3. Reimbursable work authorizations issued to GSA on GSA Form 2957 for minor construction or maintenance of real property become obligations upon acceptance by GSA.

(h) Services obtained without a contract such as medical services are obligated based on estimated costs using DD Form 2406. OPM testing services are obligated upon receipt of a signed DD Form 448-2.

(6) Supplies and equipment (object class 2600 and 3100). Requisitions for supply and equipment items forwarded to the servicing Government supply point will be immediately committed in the commitment ledger.

(a) Obligations for requisitions from Army stock fund items will be posted to the commitment ledger as commitments, and will be posted to the STANFINS by DNO based on an interfund billing or on a

supply system/STANFINS interface. A download from DNO will obligate supply items in the commitment ledger.

(b) Obligation procedures for requisitions from non-Army stock fund supply points vary within USMEPCOM are determined locally.

(c) Purchases made with the Government Purchase Card will be committed in the commitment ledger when the order is placed.

(d) Purchase orders for subscriptions to periodicals are obligated and charged to the FY current at the time the contract is issued, even though the subscription may extend beyond that FY or cover a period of more than one FY.

Chapter 5 Fund Control

5-1. General

Fund control ensures authorized funding limitations are not exceeded and ensures only appropriate mission supporting goods and services are purchased. DFAS-IN Regulation 37-1, paragraph 0702, requires the use of commitment ledgers to verify fund availability before creating an obligation.

5-2. Procedures for fund control

Within USMEPCOM, an Army developed commitment ledger is used for fund control. By posting funding, commitments and obligations, we are able to determine the funding available at any given time.

5-3. Commitment ledger procedures

Procedures for posting, transmitting, reconciling, and obtaining reports using the commitment ledger are published in the appropriate commitment ledger's Users Manual. Ensure uniformity in data, the following guidance is provided:

a. Funding - direct funds.

(1) Funding issued on the FTD or other approved documents will be posted to the appropriate commitment ledger within 2 working days of date on FTD. Funding is posted to both the AFP and allotment (quarterly funding target) categories.

(2) When posting direct funding, the document reference number must reflect the advice and change numbers from the FTD. An example would be CHI0601001 for the Chicago MEPS' FY 06 first quarter first FTD for the quarter. Funding will be posted at object class within the accounting processing code (APC) level.

b. Funding - reimbursable funds.

(1) Funding for reimbursable programs is not provided to the MEPS.

(2) For reimbursable orders, the MIPR number and change numbers will be used as the document reference number. Funding will be posted at object class level within each APC.

c. Commitments. All transactions are posted to the commitment ledger as commitments when they are initiated. When posting commitments, the document reference number must reflect on the source document. This number will be used on every transaction that applies to this document throughout its history. True commitments require an additional document before they become obligations.

d. Obligations.

(1) **Direct.** Direct obligations are created either by USMEPCOM or by DNO. USMEPCOM creates obligations by electronically tagging the commitment ledger's transactions and uploading the transactions to DNO.

(2) **Reimbursable.** For reimbursable orders the obligation will be created using the commitment ledger.

e. Certification.

(1) **Direct.** All transactions must be certified for fund availability by the fund control officer prior to ordering or accepting goods or services. Funding level information is obtained from the commitment ledger status of funds report. Ensure all known commitments are posted to the commitment ledger when the status of funds report is used to determine availability of funds.

(2) **Reimbursable.** Certification of availability of funds is required for reimbursable obligations.

5-4. Administrative targets

Administrative targets such as overtime and awards cannot be maintained in the commitment ledger. These targets will be maintained as directed by J-8/MRM-PP.

Chapter 6

Submission of Obligation Data to DNO

6-1. General

The timely recording of obligations is directed by DFAS-IN Regulation 37-1. This requirement will be met through the utilization of a commitment ledger. In addition, the accounting reports generated by the applicable DFAS are used by this headquarters and HQDA to determine funding status and to defend funding requirements. The timely forwarding of obligation data to the applicable DFAS ensures the reports are accurate and the mission can be fully supported.

6-2. Database Commitment Accounting System (dbCAS) Split Administration Functions

All financial transactions will be electronically transmitted to STANFINS using the dbCAS or other commitment ledger. The dbCAS administrator will provide the dbCAS schedule via email on a monthly basis. The schedule will include the dbCAS cycle startup and dbCAS closure cutoff and dates. A reminder of the current month's cycle closure will be sent 1 week prior to that date. The dbCAS split administrator is responsible for transmitting and receiving all financial data transfers between the dbCAS functional user and STANFINS. The dbCAS administrator will ensure that all files received from the servicing DFAS are in balance with STANFINS; research all deviations; implement and/or coordinate appropriate actions to resolve the deviations.

6-3. Supporting documentation

Maintain documentation to support obligation transactions in the official files of the command element which submitted the transaction. File documentation under RN 37g; disposition instructions are in appendix A, section VI.

Chapter 7 STANFINS

7-1. General

The STANFINS is the financial system used by DOD to account for appropriated funds. Direct and reimbursable obligations, accruals, and disbursements are recorded in this system. STANFINS produces the financial reports that reflect the use of the funding USMEPCOM receives.

7-2. Obligations

Obligations are entered into the STANFINS accounting records in several ways. Most of the obligations will originate at the command element controlling the funding. These will be transmitted to STANFINS using a commitment ledger. However, DNO will input some obligations. These include, but are not limited to, stock fund transactions, adjustments to travel orders, obligations that are created to match stand-alone disbursements, and interest payments.

a. The person reconciling obligations in the STANFINS to obligations in the commitment ledger is responsible for ensuring all obligations are correct and properly charged to USMEPCOM accounts. Errors must be identified within 5 working days from date of obligation in the commitment ledger.

b. Corrections must be submitted within 1 week of discovering an obligation error.

7-3. Disbursements

Disbursements are also posted to the STANFINS; they do not appear in the commitment ledger. Disbursement reports are available from the STANFINS. Disbursements must be monitored to ensure they are processed correctly and on time.

7-4. Reports

Access STANFINS transactions by using the Army Standard Information Management System (ASIMS) software. The software has been installed on computers located within the budget areas throughout USMEPCOM. ASIMS allows financial managers to access information using a data query function. The parameters of the query are established and the user can produce reports to fit their needs. Some of the most frequently used reports are:

a. Report of unliquidated obligations. This report shows nonstock fund transactions that are not completely liquidated.

b. Report of cumulative obligations, year to date, by FY. The report is used to reconcile to the commitment ledger at the end of each month. It shows total obligations by APC, AG and FY.

c. Report of closed history. The report is used to research transactions. It shows all liquidated transactions and includes obligations, accruals, and disbursements for a period of 6 months.

Chapter 8 Reconciliation

8-1. Definition

A process that ensures two sets of records are brought into agreement. The commitment ledger records and STANFINS records must be reconciled monthly at a minimum.

8-2. Reconciliation of dbCAS to STANFINS

a. Each month the following actions will take place:

(1) STANFINS downloads are processed several times during the month. The schedule for the dbCAS downloads will be provided via email.

(2) Each time a STANFINS download is processed, the following three commitment ledger reports will be run from the "Reports and Query" main menu.

(a) Obligations without commitments. This report will list all new obligations that did not match an existing commitment. Research each transaction to determine why there was no commitment. There will be very few obligations which do not have commitments in the commitment ledger. If the obligation is correct, create a commitment. If the obligation is not correct, create a commitment and a reverse commitment. Coordination must be made with appropriate point of contact to determine corrective action. Annotate the incorrect transaction by putting the code letters "SERR" in Comment Field I. Once corrective action is completed, the code letters "SERR" will be deleted from Comment Field I.

(b) Commitments unequal to obligations. This report will show obligations that do not equal the commitment entered into the commitment ledger. Carefully examine the transactions to determine if the obligation or commitment needs adjustment or correction, if necessary, make adjustments. Post errors in the same manner as erroneous obligations without commitments are posted. Annotate errors with the code letters "SERR" in Comment Field I until corrective action has been completed.

(c) Commitments without obligations. This report shows commitments that do not have matching obligations. Research any commitments over 30 days to ensure that the commitment is valid. If the commitment is no longer valid, an offsetting commitment should be entered to zero out the line item in the commitment ledger.

(3) Before running the commitment ledger Status of Funds Report, run each report and make appropriate adjustments, if any. Reconciling is required after each download.

(4) No monthly commitments for the next month will be posted until the current month has been reconciled and the consolidated reports have been submitted.

b. At month end the following actions will take place:

(1) When the final download for the month has been made, commitment ledger reports have been run, and corrections have been made, a STANFINS Obligation Report must be run using ASIMS.

(2) Total obligations on the commitment ledger Status of Funds Report and the STANFINS Cumulative Obligation Report will be compared. Reports must be run and compared at the same level. If the reports are not equal, a comparison will be made to identify where the problem(s) is and the correction(s) will be made.

(3) Once the reports are in balance, file a copy of the commitment ledger Status of Funds Report and the STANFINS Obligation Report under RN 37g; disposition instructions in appendix A, section VI.

(4) Each month provide a copy of the commitment ledger Status of Funds Report to the MEPS commander. The commander will initial, date, and return the report to the budget personnel. File report

under RN 37g, disposition instructions in appendix A, section VI. They are subject to review by the IG and other outside reviewers.

c. At a minimum, a reconciliation must ensure:

- (1) The commitment ledger obligations equal STANFINS obligations by AG.
- (2) All obligations have a corresponding commitment.
- (3) Neither commitments nor obligations exceed quarterly allotment funding provided on the FTD.

d. Direct and reimbursable consolidated reports will be electronically transmitted, within 24 working hours of the end-of-month download, to J-8/MRM-B-FS. Consolidated reports will serve as the monthly reconciliation report. Reports must accurately reflect AFP and allotment issued on the last FTD of the month.

8-3. Nonstock fund orders and payable listing reconciliation

a. Nonstock fund orders and payable listing lists unliquidated or partially liquidated obligations. The list includes all open obligations per FY. DNO requires the listing be reviewed and annotated at least three times each FY. Each unliquidated obligation must have written justification for its unliquidated status. DNO determines the reconciliation procedures and schedule.

b. The listing will be reviewed, annotated and initialed monthly by budget personnel to identify any adjustments or corrections. File listing under RN 37g; disposition instructions are in appendix A, section VI. Adjustments and corrections will be made immediately. The review will simplify the DNO reconciliation process. Files are subject to review by the IG and other outside reviewers.

Chapter 9

Financial Management of Office of Personnel Management (OPM) Testing and Medical Examining Costs

9-1. OPM testing

a. Planning and budgeting. Funding requirements for OPM testing programs are based upon:

(1) **Enlistment** - the planned number of sessions conducted by OPM testers times the per session unit cost.

(2) **Student** - the planned number of OPM test administrators to be used during the FY times the per session unit cost.

b. Obligating. Obligations for OPM testing are based on monthly estimates and are obligated monthly using DD Form 448-2. Based on actual sessions conducted or test administrators used as reported on OPM Form E-613 (OPM Testing Certification), the monthly DD Form 448-2 is adjusted.

c. Payment processing. Payments are made by J-8/MRM-B-HS via Intra Payment And Collection (IPAC) by the 20th of each month.

9-2. Medical examination services

a. Planning and budgeting. Funding requirements for medical services are based on the projected medical examining workload and the unit costs for the various services.

b. Obligating. Obligations for medical services are established monthly by the third working day of the month using DD Form 2406. Obligations are based on the estimated services required for that month in which services are rendered. Individual MODS will be created for each estimate and adjustment. The obligations are adjusted based on the actual cost of services.

c. Payment processing.

(1) The MEPS medical section, using the medical database system (WINMED) records medical services requested on USMEPCOM Form 37-1-E (Daily Record of Civilian Medical Services). Each USMEPCOM Form 37-1-E is sequentially numbered by FY and month. WINMED automatically assigns a system generated control number to each USMEPCOM Form 37-1-E. The WINMED software and user's guide is available through HQ USMEPCOM, ATTN: J-6/MIM-SD.

(a) For off-station consultations, the medical section will enter the medical vendor's name, date of appointment, applicant's name, and the medical services requested. The form is usually hand carried by the applicant to the medical appointment. Upon completion of the medical service, the physician or physician's representative must enter the cost and sign the form. The form is then returned to the MEPS either by the applicant or by the physician. When an applicant does not show for an appointment, payment is authorized if requested by the physician.

(b) For in-station consultations, or medical services other than applicant medical exams or inspections, the medical section will enter the physician's name, date of service, applicant name, and type of service provided. The physician will enter the charges and sign the form.

(c) Physicians who are acting on a fee basis and are performing full medical examinations or medical inspections are paid by the day. The total number of examinations will be entered on USMEPCOM Form 37-1-E along with the physician name, date of service, and type of Service. The physician will sign the

form and provide it to the medical section. Payment of fee basis physicians is accomplished by HQ USMEPCOM.

(d) The medical section will provide the completed USMEPCOM Form 37-1-E to the BT when it is available. The BT will use the sequential numbers to determine when all forms have been received. Follow-up action may be required to obtain all the documents.

(2) WINMED produces a separate monthly USMEPCOM Form 37-1-1-E (Monthly Record of Civilian Medical Services) for each physician or medical service provider. The USMEPCOM Form 37-1-1-E is reconciled with the USMEPCOM Form 37-1-E for the month. The Med DBS then produces an electronic USMEPCOM Form 37-1-2-R-E (Itemized Listing of Medical Services for Medical Examinations Public Voucher) and SF 1034 (Public Voucher for Purchases and Services Other Than Personal

(3) Medical services are paid using an electronic USMEPCOM Form 37-1-2-R-E and SF 1034. The completed payment document is forwarded to vendor pay at the DNO. Most elements of the forms are self explanatory, but attention is directed to the following areas:

(a) In the "Payee's Account Number" block of the SF 1034, the physician's social security number or Internal Revenue Service identification number is automatically generated so that DNO can report the physician's earnings. The physician's social security number or Internal Revenue Service identification number is also located on the USMEPCOM Form 37-1-2-R-E just above the "Dr/Clinic Name."

(b) The "Civilian Medical Provider" block on USMEPCOM Form 37-1-2-R-E must be signed by the physician or medical facility representative. If signed by the medical facility representative, the name and title must be on the form.

(c) The "Medical Representative" block on the USMEPCOM Form 37-1-2-R-E must be signed by the chief medical officer, or someone who has been designated in writing by the MEPS commander to sign for the chief medical officer.

(d) The "Commanding Officer" block on the USMEPCOM Form 37-1-2-R-E must be signed by the MEPS commander or the designated representative.

(e) When the signed USMEPCOM Form 37-1-2-R-E is received from the civilian medical provider, form will be stamped, on the front, with the MEPS' name and the date received. This date is used to calculate any interest that may accrue. The SF 1034 is then prepared for the funds certifying officer. The funds certifying officer will date, next to his or her signature, before forwarding to DNO for payment. On the SF 1034, the date invoice received is manually entered. This date will be the date stamped on the USMEPCOM Form 37-1-2-R-E as the received date.

Chapter 10 Payment Processing

10-1. General

A variety of invoices and billing documents result in disbursements of USMEPCOM funds. The procedures used to pay commercial vendors and Government agencies are listed in the following paragraphs. The BT will ensure goods and services are received and invoices and bills are correct and promptly paid.

10-2. Document processing

Date stamp all invoices and billing documents when received. The date stamp will include the activity's name (e.g. Chicago Military Entrance Processing Station) and the date the invoice or billing document was received along with the word "received." The stamped date is used to show the date the invoice was received by the Government and in determining payment of interest under the Prompt Payment Act. In order to avoid payment of interest, process and forward all invoices and billing documents to the DNO within 5 days of receipt.

10-3. Types of billing

a. Interfund billings. Supplies and equipment purchased from Army installations through the Army stock fund are billed to the DNO on interfund bills. Each Army installation stock fund purchases certain supplies and holds them in inventory until the supplies are sold to stock fund customers. Customers reimburse the stock fund for the purchases. Interfund bills are designed to charge the customer, in this case USMEPCOM, purchasing the supplies. The direct funds of the customer are charged and the stock fund is reimbursed. The installation generates the interfund billing and transmits it directly from the installation to the DNO. The information needed to process these bills is included in the interfund billing. Each interfund billing transaction is processed as an obligation, accrual, expense, and disbursement (transaction code 29) or a Y block using transaction code 23. These transactions are obligated by the DNO and are never made STANFINS input candidates by USMEPCOM. Erroneous charges resulting from interfund billings processed by the DNO must be researched with the DNO and corrected through coordination with that office.

b. Supplies purchased through other military departments. USMEPCOM units that have interservice support agreements with the Navy and Air Force will procure supplies using the Navy and Air Force requisitions. Since these supplies are procured through stock funds of other military departments, they are obligated by USMEPCOM using dbCAS. Supplies purchased from the Navy are billed on a Navy Comptroller (NAVCOMPT) Form 2277 (Voucher for Disbursement and/or Collection). Supplies purchased from the Air Force are billed on a SF 1080 (Voucher for Transfer Between Appropriations and/or Fund).

c. SF 1080 (Voucher) and SF 1081 (Schedule of Withdrawals and Credits). SFs 1080 and 1081 are used by DOD activities and other Government agencies to bill for reimbursable services. These forms are forwarded by the billing activity to the activity receiving the service. When the SF 1080 or 1081 is received, review the document to ensure it is complete and correct. If the document is correct for payment, complete the voucher by filling in the "certificate of the office billed" area. Enter the accounting classification and forward the billing to the DNO for payment. If the bill is incorrect, contact the billing office and obtain a corrected bill.

d. GSA Form 789 (Statement, Voucher, and Schedule of Withdrawals and Credits). Bills must be reviewed and if correct, fund cites will be added and bills forwarded to DNO. If there is an error in the bill, GSA must be contacted and corrective action will be agreed to. GSA requires all bills, even erroneous ones, to be paid upon receipt. Once GSA is notified of an error, they will initiate corrective action. Corrective action must be monitored. Errors must be annotated on the GSA billing when it is processed.

e. Government bankcard program invoices. The cardholder reconciles the statement to the credit card purchase requests. The statement is annotated with the complete accounting classification. The accounting

classification must be typed or printed legibly to preclude mismatched transactions. The cardholder gives a copy of the reconciled statement to the BT. The BT compares the amounts on the bill to what was posted to commitment ledger. If there are changes, the adjustments must be posted to the commitment ledger.

f. Invoices from commercial sources. Invoices received from commercial vendors will be paid under the provisions of the Prompt Payment Act. The provisions of this act state:

(1) Federal agencies will pay their bills on time, pay interest penalties when payments are late, and take discounts only when payments are made within the discount period.

(2) Payment will be made on the 30th day after a proper invoice has been received by USMEPCOM, as verified by a date stamp, or that the goods or services are accepted, whichever date is later.

(3) It is the responsibility of the receiver to date stamp the invoice upon receipt and promptly forward it to vendor pay at DNO.

(4) When invoices are sent directly to the DNO by the vendor, the DNO will use the receiving report to authorize payment and cite funds annotated on the obligation document.

10-4. OPM invoices

The memorandum of understanding between USMEPCOM and OPM addresses which charges are authorized to be paid. Each month, OPM submits an OPM Form E-613 to the MEPS testing section. When both parties have signed the form, it indicates an agreement on the number of sessions performed and for which payment will be made. This becomes the basis for verifying the monthly OPM billing.

10-5. Cash collections

Occasionally MEPS will receive a payment from a commercial vendor. Forward all payments to the Government to the DNO on a DD Form 1131 (Cash Collection Voucher). Each voucher will include the MEPS fund citation or the fund citation for the Army General Miscellaneous Receipts account. There are specific rules for collecting money into the Government accounts; these rules must be carefully followed.

a. MEPS fund citations. The USMEPCOM fund citations can be used only for collections resulting from duplicate or erroneous payments.

b. Army general miscellaneous receipt account. All other collections from commercial sources must be deposited into the Army General Miscellaneous Receipt account. The fund citation for this account is found in DFAS-IN Regulation 37-1. If assistance is needed in deciding which account is correct, please contact J-8/MRM-B-FS.

Chapter 11**Civilian Overtime, Awards and Permanent Change of Station (PCS) Funding****11-1. Civilian overtime and awards**

a. Targets. J-8/MRM-PP will establish annual civilian awards and overtime targets. These targets are a set percentage of the base pay and locality pay for sectors, MEPS and HQ USMEPCOM personnel. J-8/MRM-B-FS will provide civilian overtime and award targets on a FTD. J-8/MRM-PP will establish a spreadsheet to account for funding. Accomplish all civilian overtime and awards within the available administrative target. Directors, special staff officers, sectors and MEPS commanders will not permit overtime to be worked unless funds are available.

b. Overtime. All overtime is approved using a USMEPCOM Form 690-13-1-R-E (Overtime Request and Authorization). The fund control officer will determine that target is available and certify availability of target prior to overtime being worked. Post all overtime and overtime adjustments to the overtime target ledger.

c. Awards. Awards will be certified to show availability of target prior to being processed. Post the dollar value of all awards to the awards target ledger.

d. Compensatory time. Post compensatory time to the target ledger when it has been determined the compensatory time will convert to paid overtime. Currently, compensatory time converts to paid overtime when an individual's unit identification code has changed due to a personnel action. Supervisory personnel will monitor the status of the compensatory time and ensure compensatory time that converts to overtime is posted against the target.

11-2. PCS moves

J-8/MRM-PP will budget and control funds for civilian PCS moves. As soon as authorization to hire into a position that will require a possible PCS move is received, J-8/MRM-PP will be notified by the hiring official.

Once the hiring action has been completed, the servicing civilian personnel office will contact J-8/MRM-PP and ask for a fund citation. J-/MRM-PP will prepare the fund citation and send it to the servicing civilian personnel office.

Chapter 12

Summary of Command-Unique Financial Management Policies

12-1. Purpose

This chapter provides a summary of various financial management policies which have been established for some command-unique requirements and recurring issues.

12-2. Travel of assigned military personnel

a. Travel for USMEPCOM mission-related training is paid for out of USMEPCOM funds for all assigned military personnel.

b. Travel necessary to satisfy Service-unique requirements (i. e., flight physicals, retirement out processing, Service-unique training) directed by the parent Service. Fund citations must be obtained from the parent Service prior to travel.

c. Travel of assigned Army personnel to hospitals and dental clinics for outpatient care is charged to USMEPCOM mission funds.

d. Travel of assigned Army personnel to hospitals for inpatient care is paid for by the designated medical treatment facility.

e. The source and fund citation for travel for outpatient and inpatient care for assigned Air Force, Navy, Marine Corps, and Coast Guard personnel will be obtained from the unit to which they are assigned for administrative purposes.

f. Emergency travel of assigned military personnel. USMEPCOM funds are used to purchase round trip transportation under emergency conditions for the following military personnel and their immediate families:

(1) Assigned military personnel stationed in USMEPCOM locations within the continental United States (CONUS) who have home of record addresses outside the CONUS.

(2) Assigned military personnel stationed in USMEPCOM locations outside of CONUS (Alaska, Hawaii, and Puerto Rico) who have home of record addresses within or outside the CONUS.

(3) Military traveling on emergency leave are authorized space required Government procured transportation from the CONUS to overseas areas on Military Airlift Command where these flights exist.

(4) If space required transportation is not reasonably available, the Service member's commander may authorize the use of commercial transportation. When coming from outside of the CONUS, additional transportation within the CONUS is the responsibility of the individual.

12-3. Applicant injuries or acute illnesses

USMEPCOM Regulation 40-1 (Medical Processing and Examinations) provides instructions for handling applicant injury or acute illness while undergoing processing at the MEPS. The MEPS are not responsible for any cost incurred for medical care of applicants. Invoices for costs for applicant injuries will be forwarded by the MEPS to J-8/MRM-B-HS. Standing operating procedures (SOP) will be established by J-8/MRM-B-HS. The enlistee's Service is responsible for paying for enlistee's medical care.

12-4. Reimbursement for official telephone calls

When USMEPCOM personnel are charged for telephone calls made to conduct official business, they will receive a reimbursement. The telephone calls will be certified as official Government business by the station's

telephone certification officer. Budget staff will prepare a SF 1034 payable to the individual based on the certified telephone bills. The voucher is submitted to DFAS for processing by J-8/MRM-B staff.

12-5. Dividends and commissions for pay telephones

a. Dividends and commissions, from commercial telephone companies in connection with public pay telephones at the MEPS which are not located in GSA-owned or leased buildings, must be forwarded to the installation communications-electronics office.

b. Dividends and commissions, from commercial telephone companies in connection with public pay telephones at the MEPS which are located in GSA-owned or leased buildings, must be forwarded to the GSA building manager.

12-6. Allowed purchases

a. **Invitations and programs for change of command ceremonies.** Change of command ceremonies are considered traditional military ceremonies. Invitations and programs for these ceremonies are authorized purchases using appropriated funds. Invitations must be printed, not engraved. Postage to send invitations is also authorized.

b. The purchase of plaques, used as awards to USMEPCOM civilian and military personnel, are authorized from appropriated funds. The award must be for an activity in which several persons may participate. Engraving of the award plaque is also authorized.

c. Appropriated funds may be used to support special observances. Purchases may include brochures, posters, speakers, and food samples. Food samples may not constitute a meal, but a taste of various ethnic foods.

12-7. Guidance counselors and recruiting liaison support

USMEPCOM is required to support guidance counselors and recruiting Service liaisons working in the MEPS.

a. The MEPS are responsible for providing office space, basic office equipment, furniture, and supplies.

b. If the MEPS require the guidance counselors and liaisons to relocate within the MEPS, the cost of relocating telephone lines is also a USMEPCOM cost. The recruiting Services are responsible for paying for communication costs.

12-8. Funding for military training

a. AG 32 funding is available at USMEPCOM to support Army military training that is not covered by open allotment. Military training supported with this funding must be general military skill training or military occupational specialty producing training. Basic Noncommissioned Officers Course and Advanced Noncommissioned Officers Course are funded by the Army open allotment, which is found in DFAS-IN Regulation 37-1.

b. Military training for Air Force, Navy, Marine Corps, and Coast Guard personnel is paid for by the parent service. USMEPCOM, J-1/MHR has the Air Force fund citation for Air Force training. The Navy, Marine Corps, and Coast Guard personnel must coordinate training requirements and funding with the unit providing their personnel administration services.

12-9. Grievances and investigations

When it has been determined that an outside agency must investigate or mediate a grievance, the USMEPCOM Equal Employment Office (MEEEO/EO), will coordinate and fund the action. The MEPS is not responsible for funding these costs.

12-10. Prohibitions

- a. Farewell gifts or plaques are not authorized to be purchased with appropriated funds.
- b. Except for the USMEPCOM Armed Services Vocational Aptitude Battery (ASVAB) testing staff and sector/MEPS education services specialist, appropriated funds may not be used for the purchase of business cards for military or civilian personnel. Requests for purchase of business cards using appropriated funds must be processed through J-3/MOP-TD. USMEPCOM Command Group personnel, directors, special staff officers, sector commanders, sector sergeant majors, MEPS commanders, and MEPS noncommissioned officers (NCOs) may produce business cards in-house utilizing Government materials and existing computer hardware software. Cards will be printed on perforated card stock.
- c. Holiday cards may not be purchased or mailed using appropriated funds.
- d. Motivational gifts for Government employees are not authorized to be purchased with appropriated funds.

Appendix A

Section I

Required Publications

(The publications needed to comply with this regulation.)

DFAS-IN Regulation 37-1

Finance and Accounting Policy Implementation. Cited in paragraph 1-6c.

(<https://dfas4dod.dfas.mil/centers/dfasin/library/regs.htm>)

USMEPCOM Regulation 37-15

Program Budget Advisory Committee (PBAC). Cited in paragraph 1-4a(3).

(MEPNET users: <https://mepnet.mepcom.army.mil/repository/files/publications/reg/r-0035-015.pdf>)

(Internet users: <http://www.mepcom.army.mil/pubs/pdf/regs/r-0037-015.pdf>)

USMEPCOM Regulation 40-1

Medical Processing and Examinations. Cited in paragraph 12-3.

(MEPNET users: <https://mepnet.mepcom.army.mil/repository/files/publications/reg/r-0040-001.pdf>)

(Internet users: <http://www.mepcom.army.mil/pubs/pdf/regs/r-0040-001.pdf>)

Section II

Related Publications

(These publications are a source of additional information. Users may read them to better understand the subject, but do not have to read them to comply with this regulation.)

Army Regulation 25-400-2

The Army Records Information Management System (ARIMS).

(Internet users http://www.apd.army.mil/series_range_pubs.asp?range=25)

DFAS-IN Manual 37-100-FY

The Army Management Structure Fiscal Year

(Internet users <https://dfas4dod.dfas.mil/centers/dfasin/library/regs.htm>)

JFTR, Vol I

Joint Federal Travel Regulation

(Internet users <https://securesapp2.hqda.pentagon.mil/perdiem/trvlregs.html>)

JTR, Vol II

Joint Federal Travel Regulation

(Internet users <https://securesapp2.hqda.pentagon.mil/perdiem/trvlregs.html>)

USMEPCOM Reg 5-2

Intraservice and Intragovernmental Support

(MEPNET users: <https://mepnet.mepcom.army.mil/repository/files/publications/reg/r-0005-002.pdf>)

(Internet users: <http://www.mepcom.army.mil/pubs/pdf/regs/r-0005-002.pdf>)

USMEPCOM Regulation 420-3

USMEPCOM Facilities Management

(MEPNET users: <https://mepnet.mepcom.army.mil/repository/files/publications/reg/r-0420-003.pdf>)

(Internet users: <http://www.mepcom.army.mil/pubs/pdf/regs/r-0420-003.pdf>)

USMEPCOM Regulation 690-13

Civilian Personnel Management Program

(MEPNET users: <https://mepnet.mepcom.army.mil/repository/files/publications/reg/r-0690-013.pdf>)
(Internet users: <http://www.mepcom.army.mil/pubs/pdf/regs/r-0690-013.pdf>)

USMEPCOM Regulations 715-4

Applicant Meals and Lodging Program

(MEPNET users: <https://mepnet.mepcom.army.mil/repository/files/publications/reg/r-0715-004.pdf>)
(Internet users: <http://www.mepcom.army.mil/pubs/pdf/regs/r-0715-004.pdf>)

Section III

Prescribed Publications

(Publications prescribed by this regulation.)

None

Section IV

Required Forms

(The forms needed to comply with this regulation.)

AF Form 9

Request for Purchase. Cited in paragraph 4-2d(2).
(Internet users <http://www.e-publishing.af.mil>)

DA Form 11-2-R

Management Control Evaluation Certification Statement. Cited in paragraph C-3.
(Internet users <http://www.apd.army.mil>)

DA Form 1323

Funding Authorization Document. Cited in paragraph 2-2b(7)(a).
(Internet users <http://www.apd.army.mil>)

DA Form 3953

Purchase Request and Commitment. Cited in paragraph 4-2d(1).
(Internet users <http://www.apd.army.mil>)

DD Form 250

Material Inspection and Receiving Report. Cited in paragraph 10-4.
(Internet users <http://www.defenselink.mil/pubs>)

DD Form 448

Military Interdepartmental Purchase Request. Cited in paragraph 4-2d(4).
(Internet users <http://www.defenselink.mil/pubs>)

DD Form 577

Appointed/Termination Record – Authorized Signature. Cited in paragraph 1-6h.
(Internet users <http://www.defenselink.mil/pubs>)

DD Form 1131

Cash Collection Voucher. Cited in paragraph 10-6.
(Internet users <http://www.defenselink.mil/pubs>)

DD Form 1155

Order for Supplies or Services. Cited in paragraph 4-2d(1).
(Internet users <http://www.defenselink.mil/pubs>)

DD Form 1610

Request and Authorization for Temporary Duty Travel (TDY) of DOD Personnel. Cited in paragraph 4-3e(2)(a).

(Internet users <http://www.defenselink.mil/pubs>)

DD Form 1614

Request and Authorization for DOD Civilian Permanent Duty or Temporary Change of Station (TCS). Cited in paragraph 4-3e(1)(c).

(Internet users <http://www.defenselink.mil/pubs>)

DD Form 2406

Miscellaneous Obligation Document. Cited in paragraph 4-2f.

(Internet users <http://www.defenselink.mil/pubs>)

GSA Form 789

Statement, Voucher, and Schedule of Withdrawals and Credits. Cited in paragraph 10-3d.

(Internet users <http://www.gsa.gov/Portal/gsa/ep/home.?tabId=0>)

GSA Form 2957

Reimbursable Work Authorization. Cited in paragraph 4-2d(5).

(Internet users <http://www.gsa.gov/Portal/gsa/ep/home.?tabId=0>)

NAVCOMPT Form 2276

Request for Contractual Services. Cited in paragraph 4-2d(3).

(Internet users <http://neds.daps.dla.mil>)

NAVCOMPT Form 2277

Voucher for Disbursement and/or Collection. Cited in paragraph 10-3b.

(Internet users <http://neds.daps.dla.mil>)

OPM Form E-613

OPM Testing Certification. Cited in paragraph 9-1b.

(Internet users <http://www.opm.gov/Forms>)

SF 30

Amendment of Solicitation /Modification of Contract. Cited in paragraph 4-2d(1).

(Internet users <http://www.gsa.gov>)

SF 1034

Public Voucher for Purchases and Services Other Than Personal. Cited in paragraph 9-2c(2).

(Internet users <http://www.gsa.gov>)

SF 1080

Voucher for Transfer Between Appropriations and/or Funds. Cited in paragraph 9-1c.

(Internet users <http://www.gsa.gov>)

SF 1081

Voucher and Schedule of Withdrawals and Credits. Cited in paragraph 10-3c.

(Internet users <http://www.gsa.gov>)

SF 1164

Claims for Reimbursement for Expenditures on Official Business. Cited in paragraph 4-3e(2)(b).

(Internet users <http://www.gsa.gov>)

USMEPCOM Form 690-13-1-R-E

Overtime Request and Authorization Cited in paragraph 11-1b.

(MEPNET users: <https://mepnet.mepcom.army.mil/hqs/hq/mcea/forms/>)

(Internet users: <http://www.mepcom.army.mil/pubs/pdf/forms/f-0690-013-01.pdf>)

USMEPCOM Form 570-3-1-R-E

Personnel Strength Feeder Report. Cited in paragraph 2-2g.

(MEPNET users: <https://mepnet.mepcom.army.mil/hqs/hq/mcea/forms/>)

(Internet users: <http://www.mepcom.army.mil/pubs/pdf/forms/f-0570-003-01.pdf>)

Section V

Prescribed Forms

(The forms prescribed by this regulation.)

USMEPCOM Form 37-1-E

Daily Record of Civilian Medical Services. Cited in paragraph 9-2c.

(MEPNET users: <https://mepnet.mepcom.army.mil/hqs/hq/mcea/forms/>)

(Internet users: <http://www.mepcom.army.mil/pubs/pdf/forms/f-0037-001.pdf>)

USMEPCOM Form 37-1-1-E

Monthly Record of Civilian Medical Services. Cited in paragraph 9-2c(2).

(MEPNET users: <https://mepnet.mepcom.army.mil/hqs/hq/mcea/forms/>)

(Internet users: <http://www.mepcom.army.mil/pubs/pdf/forms/f-0037-001-01.pdf>)

USMEPCOM Form 37-1-2-R-E

Itemized Listing of Medical Services for Medical Examinations Public Voucher. Cited paragraph 9-2c(2).

(MEPNET users: <https://mepnet.mepcom.army.mil/hqs/hq/mcea/forms/>)

(Internet users: <http://www.mepcom.army.mil/pubs/pdf/forms/f-0037-001-02.pdf>?)

Section VI

Required Record Numbers

(The record numbers this regulation prescribes for the user to file specific documents.)

1b

Office general management. Cited in paragraph 1-6g.

Disposition. KN. Keep in current files area until no longer needed for conducting business, but not longer than 6 years, then destroy.

1-1e4

Operating budget files. Cited in paragraphs 2-2e(15), 3-1d(2) and 3-1f.

Disposition. K3. Keep in current files area until record is 3 years old, then destroy.

37aa

Certifying/Accountable officials appointments. Cited in paragraph 1-6h.

Disposition. KEN. Event is after rescission or termination of appointment. Keep in current files area until event occurs and then until no longer needed for conducting business, but not longer than 6 years after the event, then destroy.

37g

Commitment document files. Cited in paragraphs 2-2c(6)b2, 2-2c(6)c3, 2-2f, 2-2f(1), 6-3, 8-2b(4) and 8-2b(5).

Disposition. K2. Keep in current files area for 2 years, then destroy.

Appendix B
Sample Format of a Delegation of Funds Control Authority

LETTERHEAD

J-8/MRM-B

Month, Date, Year

MEMORANDUM FOR CDR, New York MEPS

SUBJECT: Delegation of Funds Control Authority

This memorandum specifies the only current funds control authority for your organization and is effective (month, date, year).

In accordance with DFAS-IN Regulation 37-1, paragraph 0316, you are hereby delegated authority to obligate appropriated funds provided to your organization, and you are hereby appointed the (enter organization's name) Funds Certifying Officer. This appointment gives you responsibility and authority to distribute funds appropriately for the support of your mission, to maintain administrative control of all funds received, in accordance with regulations, and to impose additional restrictions as may be required to assure funds control.

Funding authorizations are issued to you by HQ USMEPCOM, Resource Management Directorate., Budget Division, Field Support Branch (J-8/MRM-B-FS), in the form of target amounts on a funding target document (FTD). Fund obligations made by your organization must not exceed these targeted amounts. This is a strict rule. Obligations and commitments leading to obligations cannot be made in anticipation of additional funding on an impending FTD; the funds must have been already issued to you at the time you obligate them.

Your responsibilities as the (enter organization's name) Funds Certifying Officer include:

- a. Ensuring no obligations or commitments are authorized or incurred in excess of available funding authorizations
- b. Reading and complying with the provisions of USMEPCOM Regulation 37-1 (USMEPCOM Financial Management) and DFAS-IN Regulation 37-1 (Finance and Accounting Policy Implementation), paragraphs 0316 and 0317 and tables 3-1, 3-2, and 3-3.
- c. Ensuring the commitment ledger is maintained by the budget technician as prescribed by USMEPCOM Regulation 37-1.

d. Ensuring obligation transactions are recorded in the commitment ledger and forwarded to the DDNO in a timely manner and in accordance with established procedures.

e. Advising HQ USMEPCOM, J-8/MRM, Budget Division, Field Support Branch, immediately upon determination that any commitment or obligation has been incurred without proper authority.

f. Reviewing your funding status not less than monthly.

As the funds certifying officer, you may formally redelegate this authority to individuals fully cognizant of the administrative fund control principles for committing and obligating funds as stated in the applicable directives. Redlegation of this authority does not relieve you from the responsibility for violations, which result from failure within the MEPS to comply with fund control policies and procedures. Redelegations must be limited to the minimum number of individuals required to provide continuous funding support of the MEPS. Redlegation authority may be made contingent on the absence of other appointees, to further limit the number. All redelegations must be in writing to an individual.

You are required to prepare an authenticated DD Form 577 (Appointed/Termination Record - Authorized Signature) and forward original to the DFAS-Vendor Pay, ATTN: Supervisor, 325 Brooks Road, Rome, NY 13440-4527, for verification of authorized signatures for obligating documents.

You are also required to complete the acknowledgment in the 1st endorsement below within 10 days after receiving this memorandum, forward a copy along with a copy of DD Form 577 to HQ USMEPCOM, ATTN: J-8/MRM-B. A similar memorandum, adapted to individual cases, will be used for redlegation within the MEPS, with the acknowledgment endorsement addressed to the MEPS commander. A copy of all redelegations within the MEPS will also be forwarded to HQ USMEPCOM at the address above.

This delegation of authority to obligate funds will expire without further notification upon your departure from command of the MEPS. Upon your departure you must complete DD Form 577, section IV, blocks 18 and 19, and forward original to HQ USMEPCOM ATTN: J-8/MRM-B.

A. B. Cadet
Lieutenant Colonel, USA
Chief, Budget Division

LETTERHEAD

MEPS' Office Symbol

Month, Date, Year

MEMORANDUM FOR CDR, USMEPCOM (ATTN: J-8/MRM-B)

SUBJECT: Delegation of Funds Control Authority

Reference memorandum, _____, subject as above.

I acknowledge my appointment as a funds certifying officer, and the attendant funds control responsibilities. I have read the regulatory material listed in the basic memorandum above. I understand, particularly, that obligations and commitments in my MEPS must not exceed the amount authorized in the funding target documents, plus reimbursable funds.

Susan B. Dey
Major, USMC
Commanding

Appendix C
Management Control Evaluation Checklist – Financial Management

C-1. Function

The function covered by this checklist is the distribution and execution of appropriated funds.

C-2. Purpose

The purpose of this checklist is to assist assessable unit managers in evaluating the key budget execution controls outlined below. It is not intended to cover all controls.

C-3. Instructions

Answers must be based on the actual testing of key management controls (e.g., direct observation, document analysis, other). Answers that indicate deficiencies must be explained and corrective action indicated in supporting documentation. These key management controls must be formally evaluated at least once every 5 years. Certification that evaluation has been conducted must be accomplished on DA Form 11-2-R (Management Control Evaluation Certification Statement).

C-4. Test questions

- a. Is there supporting documentation for all funding documents issued?
- b. Does the operating agency verify availability of funds with the installation prior to withdrawal?
- c. Are trends in obligation adjustments (either upward or downward), that occur after an appropriation expires, identified and analyzed to minimize reoccurrence?
- d. Are periodic reviews of obligations and unliquidated obligations performed IAW DFAS-IN Regulation 37-1, chapter 27?
- e. Is monthly performance against monthly obligation plans evaluated and are monthly deviations of greater than +/- 5 percent researched to determine the cause of the deviation?
- f. Are periodic reviews being conducted, at least quarterly, to review and analyze budget execution?
- g. Has every reasonable effort been made to resolve all appropriations unliquidated obligations before that appropriation closes?
- h. Is a timely distribution made each time appropriated funds are received?

Glossary

AFP

annual funding program

AG

activity group

APC

accounting processing code

ASIMS

Army Standard Information Management System

BT

budget technician

CMO

chief medical officer

COA

Comptroller of the Army

CONUS

continental United States

DA

Department of the Army

dbCAS

database Commitment Accounting System

DFAS

Defense Finance and Accounting System

DFAS-IN

Defense Finance and Accounting System - Indianapolis

DHP

Defense Health Program

DNO

Directorate of Network Operations

DOD

Department of Defense

ESS

education services specialist

FAD

funding authorization document

FY
fiscal year

GSA
General Services Administration

HQ USMEPCOM
Headquarters, United States Military Entrance Processing Command

HQDA
Headquarters, Department of the Army

IAW
in accordance with

IG
Inspector General

MEDCOM
Medical Command

MEPS
military entrance processing station

MIPR
military interdepartmental purchase request

MOP
monthly obligation plan

NAVCOMPT
Navy Comptroller

OA
operating agency

OMA
operations and maintenance, Army

OPM
Office of Personnel Management

PBAC
Program Budget Advisory Committee

PBG
program budget guidance

PCS
permanent change of station

POM
program objective memorandum

January 5, 2007

USMEPCOM Regulation 37-1

RN
record number

SF
standard form

SI
STANFINS input

STANFINS
Standard Financial Information System

U.S.C.
United States Code

USMEPCOM
United States Military Entrance Processing Command