

DEPARTMENT OF DEFENSE
HEADQUARTERS, UNITED STATES MILITARY ENTRANCE PROCESSING COMMAND
2500 GREEN BAY ROAD, NORTH CHICAGO, ILLINOIS 60064-3094

USMEPCOM Regulation
No. 37-1

15 April 1997

Financial Management
USMEPCOM FINANCIAL MANAGEMENT

FOR THE COMMANDER:

OFFICIAL:

JOEL M. PELIS
Colonel, USA
Deputy Commander/Chief of Staff

/signed/
TERRENCE N. TIERNAN
Director, Information Management

DISTRIBUTION:

A

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

Applicability. This regulation applies to all 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: MRM-FM, 2500 Green Bay Road, North Chicago, Illinois 60064-3094.

Interim changes. Interim changes to this regulation are not official unless they are authenticated by HQ USMEPCOM, Director, Information Management. Users will destroy interim changes on the expiration dates unless sooner superseded or rescinded.

*This regulation supersedes USMEPCOM Reg 37-1, 8 October 1987.

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) directly to HQ USMEPCOM, ATTN: MRM-FM, 2500 Green Bay Road, North Chicago, Illinois 60064-3094.

Internal control process. This regulation is subject to the requirements of Army Regulation (AR) 11-2 (Internal Control Systems). It contains management control provisions and a checklist for conducting command management control reviews.

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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. Explanation of abbreviations and terms

Abbreviations and special terms used in this regulation are explained in the glossary.

1-4. Responsibilities

a. Director, Resource Management is responsible for:

- (1) Preparing and submitting the Command Program Objective Memorandum (POM).
- (2) Preparing and submitting the Command Budget Estimate (CBE).
- (3) Ensuring funds availability and effectively managing Command resources through the use of the Program Budget Advisory Committee (PBAC), USMEPCOM Reg 37-15, Program Budget Advisory Committee, and other management initiatives.
- (4) Providing policies and procedures to ensure that resources are managed and accounted for in accordance with (IAW) DA policies and regulatory requirements.
- (5) Reviewing and analyzing Command resources.
- (6) Providing delegation of authority to obligate funds.
- (7) Distributing available funding.
- (8) Managing the budget execution process.
- (9) Ensuring Command reports are accurate.

b. Sector commanders are responsible for:

- (1) Preparing plans for accomplishment of assigned missions.
- (2) Establishing sector program objectives.
- (3) Identifying sector headquarters funding requirements through a budget submission to HQ USMEPCOM, Resource Management Directorate, Financial Management Division, Field Support Branch (MRM-FM-FS).
- (4) Developing and submitting to MRM-FM-FS, an obligation plan and explanations for any month-end deviations from that plan.
- (5) Ensuring effective and efficient utilization of resources provided to the sector headquarters to accomplish assigned missions.
- (6) Periodically reviewing funding status and immediately reporting any shortages or excesses to MRM-FM-FS.
- (7) Providing continuous fund control through effective maintenance of a commitment register so as to prevent over obligation, over expenditures, or the exceeding of any applicable statutory or administrative limitation.
- (8) Providing written delegation of fund certification authority to the individuals within the sector headquarters responsible for control of resources.
- (9) Assuring obligation transactions are submitted to the Directorate of Network Operations-Indianapolis (DNO-IN) IAW established procedures.
- (10) Assuring reconciliation of the commitment ledger to the official accounting records is accomplished IAW established procedures.
- (11) Initiating corrective action to ensure, to the maximum extent possible, that resources are accurately accounted for by DNO-IN.

c. Military entrance processing station (MEPS) commanders are responsible for:

- (1) Identifying MEPS funding requirements through a budget submission to MOM-FM-FS.
- (2) Developing and submitting to MRM-FM-FS an obligation plan and explanations for any month-end deviations from that plan.

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

(4) Periodically reviewing funding status and immediately reporting any shortages or excesses to MRM-FM-FS.

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

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

(7) Assuring obligation transactions are submitted to the DNO-IN IAW established procedures.

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

(9) Initiating corrective action to ensure, to the maximum extent possible, that resources are accurately accounted for by DNO-IN.

(10) Ensuring that a responsible individual is cross-trained to the Support Group Supervisor (SGS) financial management duties. This individual must be capable of assuming fund control duties in the absence of the regularly assigned SGS.

1-5. Policy

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

b. Separation of duties. In order to maintain separation of appropriated and non-appropriated funds control responsibilities, the individual charged with appropriated funds control will not be appointed as custodian of any nonappropriated fund. However, the expertise of the SGS as a financial management advisor may be used to provide technical guidance to the Amusement Vending Machine Fund (AVMF) manager.

1-6. Delegation of funds certification authority

a. General. Commanders to whom funds are distributed will establish and maintain effective

control over those 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, and maintain administrative control of funds.

(1) All delegations and redelegations of authority will be by written memorandum to a person by name. For a format sample of a delegation of funds control authority memorandum, see appendix B, page B-1.

(2) Delegations of authority will not relieve commanders, or other persons to whom authority is delegated, of their responsibility for violations which 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 Defense Finance and Accounting Service (DFAS) Reg 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 Funds Certifying Officer. MRM-FM-FS will ensure proper delegation of authority exists.

(1) Delegations are required as follows:

- (a) From the Commander, USMEPCOM to the Director, Resource Management.
- (b) From the Director, Resource Management to the Chief, Financial Management.
- (c) From the Director, Resource Management to individuals within HQ USMEPCOM.
- (d) From the Chief, Financial Management to individuals within Financial Management Division, and sector and MEPS commanders.

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

- (a) Delegation must be by written memorandum to a named individual.
- (b) The individual delegated must acknowledge the delegation by endorsement.

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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, new delegations will be issued immediately.

g. Filing. Delegation memorandums/documentation will be maintained on file in the MEPS. They are subject to review by the Inspector General and other outside reviews.

h. Signature cards. USMEPCOM activities will comply with additional official signature card requirements of DNO-IN, contracting offices, and supply sources.

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 and Budget Guidance (PBG). The OMA PBG is prepared by HQDA and reflects the USMEPCOM's 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 POM and the CBE.

(2) Program Objective Memorandum (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). 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.

(4) Input. As a basis for the formulation of the CBE, MRM-FM requests budget input from the HQ USMEPCOM directors and special staff section officers, the MEPS and sector commanders. Workload data is provided as a guide to field budget formulation. Budget requirements are submitted in three bands: A-mission essential, B-mission enhancing, and C-other miscellaneous requirements.

b. Defense Health Program (DHP). 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 (OPA). As of FY 95, the threshold for using OPA funds to purchase equipment is a unit cost of \$100,000. The MEPS will not require OPA funds.

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

e. Impress fund. Impress 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 should 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. Analysis should measure actual obligations against planned obligations and against 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 and 1351 and Chapter 15 Appropriation Accounting, Subchapter II Apportionment, Subsections 1517, 1518(a) 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 Reg 37-1 contains guidance for reporting violations and determining disciplinary action. All MEPS and sector commanders and HQ USMEPCOM financial management personnel should have a copy of this directive readily available for reference, and should 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-C (Funding Authorization Document (FAD)). Withdrawal does not erase the violation which must be reported. HQ USMEPCOM, Resource Management Directorate, Financial Management Division, Program Budget Branch (MRM-FM-PB) 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 (OA) (i.e., USMEPCOM and MEDCOM) on a 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) Operating agencies (OA). 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-C for the OMA appropriation to USMEPCOM (OA 39) and MEDCOM (OA 74). The budget offices of those two commands then issue funds as a funding allowance to the four allotment holders. Funding is provided on a DA Form 1323-C which is forwarded electronically through the Program Budget Accounting System to MRM-FM-PB and to DNO-IN.

(b) MRM-FM-FS provides the MEPS and sector commanders with annual and quarterly funding targets on a funding target document (FTD). The FTD also provides any special funding targets considered to be necessary for fund control.

(c) MRM-FM-PB provides the HQ USMEPCOM directors and special staff section 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 MRM-FM-FS budget analysts' will electronically provide funding to the MEPS and sector commanders on FTDs. Notification of the issue of FTDs is given by electronic mail. MRM-FM-PB will notify, through distribution, HQ USMEPCOM directors and special staff section 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 should be contacted if there is any problem receiving an FTD.

(f) To best utilize available funding, supporting budget analysts should monitor obligation rates. Funding should be adjusted 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) MRM-FM-PB will issue a FAD providing initial quarterly allowances within 24 hours after receipt of the FAD from COA. 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-IN will post funding ceilings into the Standard Army Finance 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 and sector 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 database Commitment Accounting System (dCAS). 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 an 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) MRM-FM-FS will initiate a memorandum to any MEPS or sector commander exceeding available quarterly or annual targets, requesting an explanation.

1. The commander will reply by 1 st endorsement.

2. Copies of all correspondence discussing exceeding available target will be filed

under file number 37 and maintained until no longer needed for current operations. They are subject to review of the Inspector General or other outside reviews.

3. The memorandum can be waived if the overage was caused by an obvious accounting error. A written explanation should be kept on file stating that the overage was caused by an accounting error and explaining the corrective action taken.

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. Monthly Obligation Plan (MOP).

(1) Responsibilities.

(a) All the HQ USMEPCOM staff who receive funding are responsible for planning execution.

(b) Directors, special staff section officers, MEPS commanders, and sector commanders should be involved in preparation of the MOP, as it represented 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 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 SGS and budget analysts will require assistance from supply and logistics personnel in projecting when supplies and equipment items will be received.

(3) Once developed, the MOP should 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 may 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, 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 is submitted to HQDA. Plans submitted from USMEPCOM elements are not updated once they are 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 MRM-FM-FS. MRM-FM-PB 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 should be given to past experiences, service projected accessions and personal expertise.

(11) The MEPS and sector commanders are required to explain on a monthly basis, actual obligations (STANFINS) versus the plan (MOP) that exceed the 5 percent allowed deviation. Even though the 5 percent difference is reportable at the activity group (AG) 33 and AG 84 level (direct), and AG 33 (reimbursable), the narrative justification should state what elements of resource (EOR) impact on the deviation. When analyzing cumulative obligation data, also look at current month performance against what was actually projected. Reports should be submitted to MRM-FM-FS and are due by the 20th 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 should still be made to

identify any potential problem areas. A forecast, for the remainder of the quarter or year, should be calculated. This trend analysis becomes critical when funding shortages or excesses are apparent and gives 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 should be programmed until AFP is exhausted; therefore, any shortfalls should be projected to occur during the later months of the FY.

f. Status of funds. Financial managers at all levels of the command should 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 reports will be maintained on file and are subject to review by the Inspector General and other outside reviewers.

(1) MEPS and sector headquarters SGS will prepare a monthly status-of-funds report showing annual and cumulative quarterly funding, obligations, and commitments. This report is produced from the WAS commitment ledger. The commanders will initial and date the report. The SGS will keep the initialed report in the financial files, under file number 37-1f and maintained for 3 years.

(2) MRM-FM-PB will provide monthly status reports to elements within HQ USMEPCOM that are responsible for obligating funds.

(3) MRM-FM-PB will prepare a monthly USMEPCOM status-of-funds report. It should include all AGs for which funding and targets are received as well as the reimbursable accounts.

g. Civilian work years. MRM-FM-PB 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 570-1-R (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, MRM-FM-PB 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. MRM-FM-PB will redistribute funds internally prior to requesting funding increases from higher headquarters. Unobligated balances inadequately justified for retention by a MEPS or sector 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, a report reflecting the status of funds is required by MRM-FM-FS from the MEPS and sector commanders. This consolidated report is transmitted electronically from dCAS. Suspense dates are provided in writing each year.

k. On-site visits. Periodic on-site visits to the MEPS or sector headquarters by MRM-FM-FS staff may be required to train new budget personnel, assist in heavy workload periods, introduce new procedures and to assist in the timely and accurate recording of obligations.

l. Participation in reconciliation. Periodic reconciliations of accounts are required by DNO-IN. These reconciliations ensure timely and accurate recording of obligations. It may be advantageous for MEPS or sector headquarters personnel to occasionally travel to DNO-IN to participate in these reconciliations.

2-3. Accounting classification

a. References. Accounting classification guidance is found in DFAS Manual 37-100-FY.

b. Responsibilities. All MEPS, sector headquarters, and HQ USMEPCOM financial management personnel should have copies of this directive 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.
217 2020 39-9312 332713.1125CZ W52BCE61230101 ABCE S12102

Data Element	Code	Explanation of Code
Department Code	21	Department of the Army
Period of Availability	7	FY 97
Basis Symbol	2020	Operations and Maintenance Army
Limitation	0000	Not currently used
Operating Agency	39	Command-USMEPCOM
Allotment Serial Number	9312	Locally Assigned-Eastern Sector
Budget Activity Account	332713	Examining Activities

Subaccount	.11	MEPS Operations
Element of Resource	25CZ	Type of Resource Used-Services
MDEP	0000	Not currently used
Functional Cost Account	00000	Not currently used
Standard Document Number	W52BCE61230101	Format provided by DNO-IN
Account Processing Code	ABCE	USMEPCOM developed code
Fiscal Station Number	S12102	DNO-IN

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

97 7 0130.188174-9314 841720.11 21TO FIBI243TM01001 BACE S12102

Data Element	Code	Explanation of Code
Department Code	97	Department of Defense
Period of Availability	7	FY 97
Basic Symbol	0130	Defense Health Program
Limitation	.1881	Defense Medical Program
Operating Agency	74	Command-MEDCOM
Allotment Serial Number	9314	Locally Assigned-Western Sector
Budget Activity Account	841720	Examining Activities-Health Care
Sub Account	.11	General Medical Examining Activities
Element of Resource	21TO	Type of Resource.Being Used-TDY
MDEP	0000	Not currently used
Functional Cost Account	00000	Not currently used
Standard Document Number	FEB1243TM01001	Established by DNO-IN
Accounting Processing Code	BACE	USMEPCOM Developed Code
Fiscal Station Number	S12102	DNO-IN

e. Non-USMEPCOM accounting classifications. Accounting classifications other than those associated with the funding issued to USMEPCOM are required for meals and lodging and transportation. These fund cites should be verified at the beginning of each FY.

2-4. Accounting support

All appropriated funds accounting and reporting support for USMEPCOM is provided by DNO-IN.

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.

a. Instructions. Each year specific budget instructions are prepared by MRM-FM-FS and MRM-FM-PB. 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, venter 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. Band A indicates a requirement is mission essential and must be funded, band B indicates a mission enhancing. requirement, and band C is a discretionary or nice to have requirement.

c. Submission. Once the budget has been completed, the spreadsheet information is forwarded to MRM-FM-FS or MRM-FM-PB. 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 MRM-FM-FS and MRM-FM-PB.

(3) Budgets are updated with the 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 MRM-FM-PB and MRM-FM-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.

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 or sector headquarters must be authorized by MRM-FM-FS. MRM-FM-PB will provide instructions for September transaction to the HQ USMEPCOM staff.

(4) Closing of accounts. All accounts will be closed by MRM-FM 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 Reg 37-1 (Finance and Accounting Policy Implementation), chapter 9, provides the principles of obligation and defines transactions which constitute an obligation. All USMEPCOM personnel, who manage funds, should have a copy of this directive readily available for reference. They also should 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 authorize 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 WAS 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 Form 9 (Request for Purchase). The obligation is based on a DD Form 1155 or aSF30.

(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, those 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 a 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. Except as authorized under the provisions of Title 41 U. S. C. 11, Revised Statute 3732, incurring an overobligation or an overexpenditure is a violation of the Anti-deficiency 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 dCAS ledger as soon as they are initiated. Transactions become obligations when they are posted to the STANFINS. Obligations are electronically posted to the dCAS when they are downloaded from the STANFINS.

(1) Those transactions which are obligations as soon as they are initiated (i.e., travel orders, DD Forms 2406) will be electronically transmitted as STANFINS Input (SI) candidates to DNO-IN as soon as they have been entered into the commitment ledger.

(2) Those commitments that require an additional action before they become obligations (i.e., purchase requests or reimbursable work orders) are posted as commitments but are not transmitted until the obligation documents have been received. As soon as the obligation

document is received, the WAS ledger entry is adjusted, if necessary, and then the transaction is electronically transmitted, as a SI candidate, to DNO-IN.

d. Rules of obligation. The following obligation rules are applicable to the types of transactions used by USMEPCOM. Refer to DFAS-IN Reg 37-1, chapter 9, 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 transaction when orders are placed. Procedures for obligating stock fund transactions are locally determined. Credit card transactions are obligated by DNO-IN upon payment.

(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 dCAS, upload all nonstock fund obligations to the STANFINS as soon as the transactions are posted.

e. Transactions. Recording obligations is governed by DFAS-IN Reg 37-1, chapter 9. The following types of obligations represent a majority of the transactions of USMEPCOM.

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

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

(b) Obligation for awards and overtime are obligated by the staff of MRM-FM.

(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 Travel). All PCS funds are controlled by MRM-FM-PB.

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

(3) 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. When travel crosses the FY, 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.

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

(5) Rental agreements and leases (object class 2300).

(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.

(6) Public utilities (object class 2300).

(a) Obligations for public 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, the best available estimate will be used to establish a monthly obligation.

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

(7) Services (object class 2500).

(a) 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 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.

1. Requirements contracts for services other than meals and lodging. Obligations are based on delivery orders.

2. Although most meals and lodging contracts are requirements type contracts, obligations for meals and lodging are not based on the contract or delivery order. Meals and lodging are obligated based on a combination of estimates and actual costs.

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

(g) Infra-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 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 and OPM testing services are obligated based on estimated costs using a DD Form 2406.

(8) 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 dCAS.

(a) Obligations for requisitions from Army stock fund items will be posted to the WAS as commitments, and will be posted to the STANFINS by DNO-IN based on an interfund billing or on a supply system/STANFINS interface. A download from, DNO-IN will obligate supply items in the WAS files.

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

(c) Government International Merchant Purchase Authorization Card (IMPAC) credit card purchases. Purchases made with the IMPAC card will be posted as a commitment in the WAS and obligated by DNO-IN upon payment.

(d) Purchase orders for subscriptions to periodicals. The entire amount of the subscription is 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. Fund control also ensures only appropriate mission supporting goods and services are purchased. DFAS-IN Reg 37-1, paragraph 7-4, 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 called dCAS 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. dCAS procedures

Procedures for posting, transmitting, reconciling and obtaining reports using dCAS are published in the dCAS Users Guide. To ensure uniformity in data, the following USMEPCOM unique guidance is provided:

a. Funding - direct funds.

(1) Funding issued on FTD or other approved documents will be promptly posted to dCAS. Funding is posted to both the AFP and to the Allotment (Quarterly Funding Target) categories.

(2) When posting direct funding, the document reference number should reflect the FTD number, including the change number if applicable. An example would be CHI9602-0 for Chicago FY 96, second quarter, first FTD for the quarter. The reference number for the second FTD for the quarter would be CHI9602-1 (Chicago, FY 96, 2d Quarter, change 1). Funding will be posted at object class within the accounting processing code (APC) level.

b. Funding -reimbursable funds.

(1) Funding for the meals and lodging reimbursable program is not provided to the MEPS. Each MEPS must estimate the annual cost of meals and lodging and post that figure to the dCAS as the reimbursable AFP. The MEPS must also estimate the quarterly meals and lodging program and post that figure to the dCAS as the allotment. The allotment must be adjusted at least quarterly. For reimbursable orders other than meals and lodging, the amount of the MIPR will be posted as the annual funding and allotment.

(2) In the reimbursable ledger, the FY and quarter is sufficient for the reference number for meals and lodging. For other 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 WAS as commitments. All transactions are posted as soon as they are initiated. When posting commitments, the document reference number must reflect the document reference number on the source document. This number will be used on every transaction which 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-IN. USMEPCOM creates obligations by electronically tagging the WAS transactions and uploading the transactions to DNO-IN.

(2) **Reimbursable.** Except for the DD Form 2406 created in October, the actual obligation for August and the estimated obligation for September (see par 9-3), all reimbursable obligations for meals and lodging are created by DNO-IN. For reimbursable orders other than meals and lodging, the obligation will be created using the WAS.

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 WAS status of funds report. It is important to ensure all known commitments are posted to the WAS when the status of funds report is used to determine availability of funds.

(2) **Reimbursable.** Certification of availability of funds is not necessary on the USMEPCOM Form 926 (Invoice and Certification of Performance for Meals and Lodging Services). Certification is required for other reimbursable obligations.

5-4. Administrative targets

Administrative targets such as overtime and awards cannot be maintained in the dCAS. These targets will be maintained on a LOTUS spreadsheet.

Chapter 6

Submission of Obligation Data to DNO-IN

6-1. General

In order to ensure obligations are properly recorded and reported by DNO-IN, timely transactions must be submitted. The timely recording of obligations is directed by DFAS Reg 37-1. Obligation data should be uploaded to DNO-IN through the WAS at least once a week. In addition, the accounting reports generated by DNO-IN are used by this headquarters and HQDA to determine funding status and to defend funding requirements. The timely forwarding of obligation data to DNO-IN ensures the reports are accurate and the mission can be fully supported.

6-2. Transmitting transactions

All obligation transactions will be electronically transmitted to STANFINS using the dCAS. The WAS systems administrator will provide, by WAS message, the last day of each month that transmissions will be accepted. All obligation transactions for any given month must be forwarded during that month. Paper copies of obligation transactions are not sent to DNO-IN. Copies must be retained in the budget office of the command element that originated the documents. They will be filed under file number 37-1f and maintained for 3 years.

6-3. Supporting documentation

The documentation to support obligation transactions must be maintained in the official files of the command element which submitted the transaction. As required by AR 25-400-2 (The Modern Army Recordkeeping System (MARKS)) obligation documents will be filed under the MARKS Number 37-1f, accounting documents. Disposition: a cut-off date of 30 September and a destruction date of 1 October, 3 years after the cut-off date.

Chapter 7

STANFINS

7-1. General

The STANFINS is the financial system used by DOD to account for appropriated funds. Direct and reimbursable obligations and 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 the WAS. However, DNO-IN 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 WAS is responsible for ensuring all obligations are correct and properly charged to USMEPCOM accounts.

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

7-3. Disbursements

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

7-4. Reports

USMEPCOM may access the STANFINS transactions by using the Army Standard Information Management System (ASIMS) software. This 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. This report shows totals of obligations by APC, activity group, and FY. This report is used to reconcile to dCAS at the end of each month.

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

Chapter 8 Reconciliation

8-1. Definition

Reconciliation is a process that ensures two sets of records are brought into agreement. The dCAS records and STANFINS records must be reconciled monthly.

8-2. Reconciliation of dCAS to STANFINS

a. Each month the following actions take place:

(1) STANFINS downloads are processed several times during the month. The schedule for the downloads is provided on the dCAS download screen at the beginning of each month.

(2) Each time a STANFINS download is processed, two dCAS reports will be run from the "Obligation Unequal to Commitment" submenu under the "Reports and Query" main menu. The first report is entitled "Obligations Without Commitments." This report will list all new obligations that did not match to an existing commitment. Research each transaction to determine why there was no commitment. There should be very, few obligations which do not have dCAS commitments. 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 the DNO-IN point of contact to determine corrective action. Annotate the incorrect transaction by putting the code letters SERB in Comment Field I. Once corrective action is completed, the code letters SERB will be deleted from the Comment Field I.

(3) The second report that must be run is also found under the "Obligations Unequal to Commitments" submenu and is titled "Commitments Unequal To Obligations." The reports will show obligations that do not equal the commitment entered into dCAS. Carefully examine the transactions to determine if the obligation or commitment needs adjustment or correction. If necessary, adjustments will be made. Post errors exactly the same way as erroneous obligations without commitments are posted. Annotated errors with the code letters SERR in Comment Field I until corrective action has been completed.

(4) Each of these reports must be run and appropriate adjustments made prior to running the Status of Funds Report. Reconciling is required after each download.

(5) No monthly commitments for the next month should be posted until the current month has been reconciled and the consolidated reports have been sent.

b. At month end the following actions take place:

(1) As soon as the final downloaded for the month has been made, dCAS reports have been run, and corrections have been made, a STANFINS obligation report should be run using ASIMS.

(2) The total obligations on the dCAS status of funds reports and the total obligations on the STANFINS reports will be compared. Reports should be run and compared at the same level.

(3) If the reports are not equal, a comparison will be made to identify where the problems are and corrections will be made.

(4) Once the reports are in balance, copies of both the WAS Status of Funds Report and the STANFINS Obligation Report should be filed together for future reference.

(5) A copy of the WAS Status of Funds Report should be given to the MEPS or sector commander each month. The commander should initial and date and return the report for filing.

c. At a minimum, a reconciliation must ensure:

(1) The WAS obligations equal STANFINS obligations by activity group.

(2) All obligations have a corresponding commitment.

(3) Neither commitments nor obligations exceed quarterly allotment funding provided on the FTD.

d. Reconciliation reports. Direct and reimbursable consolidated reports will be electronically transmitted, within 24 working hours of the end-of-month download, to MRM-FM-FS. The consolidated reports will serve as the monthly reconciliation report.

8-3. Nonstock fund orders and payable (NSFOP) listing reconciliation

a. The NSFOP is a listing of unliquidated or partially liquidated obligations. The list includes all open fiscal years. The DNO-IN requires this listing be reviewed and annotated at least three times each FY. Each unliquidated obligation must have written justification for its unliquidated status. The DNO-IN determines the reconciliation procedures and schedule.

b. The listing will also be reviewed monthly by budget personnel to identify any adjustments or corrections that must be forwarded immediately to the DNO-IN. This review will simplify the DNO-IN reconciliation process.

Chapter 9

Financial Management of Office of Personnel Management (OPM) Testing, Medical Examining, and Meals and Lodging 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 quarterly estimates and are obligated quarterly using a DD Form 2406. Based on actual sessions conducted or test administrators used as reported on the OPM Form E-613 (OPM Testing Certification), the quarterly DD Form 2406 is adjusted monthly.

c. Payment processing. At the end of the quarter, OPM submits a SF 1080 (Voucher for Transfer Between Appropriations or Funds) billing for the quarter. This bill is reconciled with the monthly OPM Forms E-613 and forwarded to the DNO-IN for payment.

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 using a DD Form 2406 and are based on the estimated services required for that month. The obligations are adjusted based on the actual cost of services.

c. Payment processing. NOTE: The existing MIRS-generated USMEPCOM Form 702-E will be renumbered to USMEPCOM Form 37-1-E and USMEPCOM Form 709-R-E will be renumbered to USMEPCOM Form 37-1-1-E, when the MIRS is updated to include these changes. **Throughout this regulation, and until the form numbers are officially changed, any instructions and references to USMEPCOM Form 37-1-E will apply to USMEPCOM Form 702-E. Any instructions and references to USMEPCOM Form 37-1-1-E will apply to USMEPCOM Form 709-R-E.**

(1) The MEPS medical section, using the medical database system (Med DBS), records medical services requested on the USMEPCOM Form 37-1-E (Daily Record of Civilian Medical Services). Each USMEPCOM Form 37-1-E is sequentially numbered by FY and month. The Medical Section will assign the control numbers and maintain a record of the date of issue and the medical services vendor to whom the form was issued. The Med DBS software and user guide is available through HQ USMEPCOM, ATTN: 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, the physician is authorized payment if payment is requested.

(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 the USMEPCOM Form 37-1-R-E along with the physician name, date of service and type of service. The physician will sign the USMEPCOM Form 37-1-R-E and provide it to the medical section.

(d) The Medical Section will provide the completed USMEPCOM Forms 37-1-R-E to the SGS as soon as it is available. The SGS 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) The Med DBS 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 Forms 37-1-R-E for the month. The Med DBS then produces an electronic DA Form 3904 (Public Voucher for Medical Examinations).

(3) Medical services are paid using an electronic DA Form 3904. The completed payment document is forwarded to vendor pay at the DNO-IN. Most elements of the form are self explanatory, but attention is directed to the following areas:

(a) In the payee block on the DA Form 3904, the physician's social security number or Internal Revenue Service identification number must be entered so that the DNO-IN can report the physician's earnings.

(b) The "certification by payee" block on the DA Form 3904, 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 "certification of account" block must be signed by the chief medical officer (CMO), or someone who has been designated in writing by the MEPS commander to sign for CMO.

(d) The "approved for payment" block must be signed by the MEPS commander or the designated representative.

(e) After all signatures have been obtained, the DA Form 3904 should be date stamped before forwarding to DNO-IN for payment. This date is used to calculate any interest that may accrue. A suspense file should be kept to ensure all copies of the DA Form 3904 are returned to the MEPS.

9-3. Meals and lodging

a. Planning and budgeting. The meals and lodging program is a reimbursable program. USMEPCOM provides meals and lodging services to applicants and enlistees for the Services. The Services reimburse USMEPCOM for the costs incurred in providing these meals and lodging services. Planning and budgeting for meals and lodging is the responsibility of the Services, not USMEPCOM.

b. Obligating. Most of the meals and lodging services are contracted services. However, obligations are not based on the contractual documents. At the beginning of each FY, prepare a DD Form 2406 for the estimated costs for meals and lodging for the months of October and September. Post this transaction to the reimbursable WAS ledger and upload as an SI candidate. Each month record the actual costs from the USMEPCOM Forms 926 into WAS but do not upload to DNO-IN. When the monthly meals and lodging services have been rendered, and actual costs posted on the USMEPCOM Forms 926, forward these documents to DNO-IN. DNO-IN will use the documents to create the monthly obligations in the STANFINS. In August, the MEPS using WAS, will deobligate the original DD Form 2406 for October and September estimates. Using the actual August meals and lodging costs recorded on the MEPCOM Forms 926, the MEPS post the commitments for August to WAS. The MEPS will upload the August commitments as SI candidates and create August obligations. A new September DD

Form 2406 is created based on the estimated costs of meals and lodging for the month of September. This DD Form 2406 is uploaded by the MEPS through WAS. In October, the Sep-September MOD will be adjusted by the DNO-IN.

c. Payment processing. Applicants and enlistees sign USMEPCOM Forms 727 (Processing List) to indicate that meals and lodging services have been received. From the USMEPCOM Forms 727, the MEPS prepares the monthly USMEPCOM Forms 926 which serve as receiving reports and invoices for meals and lodging services.

(1) Pre and postenlistment status. When a Service requires separate billings for pre and postenlistment costs:

(a) The recruiting Service liaison is responsible for identifying the status of each person processing. This is done by annotating the USMEPCOM Forms 727 prior to the preparation of the USMEPCOM Forms 926.

(b) The MEPS budget staff is responsible for preparing and coding the USMEPCOM Forms 926 correctly to indicate pre or postenlistment status.

(2) To ensure timely payment of meals and lodging invoices, the MEPS will forward the completed USMEPCOM Forms 926 with a transmittal letter to the DNO-IN within 10 calendar days of the end of the billing period.

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 SGS 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 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-IN 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-IN 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. The 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-IN. 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-IN and are never made SI candidates by USMEPCOM. Erroneous charges resulting from interfund billings processed by the DNO-IN must be researched with the DNO-IN 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 dCAS. Supplies purchased from the Navy are billed on a NAVCOMPT Form 2277 (Collection/Disbursement Voucher). Supplies purchased from the Air Force are billed on a SF 1080 (Voucher for Transfers Between Appropriation and/or Funds).

c. SF 1080 and SF 1081. SF 1080 and SF 1081 (Voucher and Schedule of Withdrawals and Credits) are used by DOD activities and some other Government agencies to bill for reimburs-

able 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-IN for payment. If the bill is incorrect, contact the billing office and obtain a corrected bill.

d. GSA Form 789. GSA Form 789 (Statement, Voucher, and Schedule of Withdrawals and Credits). Bills should be reviewed and if correct, fund cites should be added and bills forwarded to DNO-IN. If there is an error in the bill, GSA should be contacted and corrective action should 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 should be annotated on the GSA billing when it is processed.

e. Government bank card program invoices. The cardholder reconciles the bill/statement to the credit card purchase requests. The bill/statement is annotated with the complete accounting classification. The accounting classification should be typed or printed legibly to preclude mismatched transactions. The cardholder gives a copy of the reconciled bill/statement to the SGS. The SGS compares the amounts on the bill to what was-posted to dCAS. If there are changes, the adjustments should be posted to the dCAS.

f. Invoices from commercial sources. Invoices received from commercial vendors must 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 is received by the Government, 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 the DNO-IN.

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

10-4. Meals and lodging invoices

The USMEPCOM Form 926 serves as the invoice for meals and lodging services. If the contract with the meals and lodging vendor includes other services, such as rental of testing rooms or ground transportation as separate line items, the vendor must provide a separate invoice and the

MEPS must provide a DD Form 250 (Receiving Report) for those additional services. The requirements for paying meals and lodging invoices are the same as paying for any other commercial vendor.

10-5. OPM invoices

The Memorandum of Understanding between USMEPCOM and OPM addresses what charges are authorized to be paid.

a. Monthly. Each month, OPM submits an OPM Form E-613 (OPM Testing Certification) to the MEPS. When both parties have signed the form, it indicates agreement on the number of sessions performed and for which payment will be made. The SGS will obtain a copy of the signed OPM Form E-613 from the Testing Section. This becomes the basis for verifying the quarterly OPM billing.

b. Quarterly. At the end of each fiscal quarter, OPM submits a SF 1080 billing to the MEPS. The MEPS verifies the quarterly billing and forwards the certified bill to Vendor Pay, DNO-IN.

10-6. Cash collections

Occasionally a MEPS will receive a payment from a commercial vendor.' Forward all payments to the Government to the DNO-IN 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 cites. 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 Manual 37-100-FY. If assistance is needed in deciding which account is correct, please contact MRM-FM-FS.

Chapter 11**Civilian Overtime and Awards and Headquarters Managed Accounts****11-1. Funding for civilian overtime and awards**

a. Targets. Each year, targets are established to support civilian overtime and awards. These targets are a set percentage of the base pay of assigned personnel as of the end of the FY. The targets are provided on the FTD. Establish a target ledger for monitoring balances. Accomplish all civilian overtime and awards within the available administrative target. Civilian overtime will not be directed nor permitted unless target availability has been determined. Determine the availability of target dollars before authorizing monetary awards for civilian personnel.

b. Overtime. All overtime is approved using a USMEPCOM Form 37-2-R (Request and Approval for Overtime). 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. All 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 that the compensatory time will convert to paid overtime. Currently, compensatory time converts to paid overtime when an individual changes the unit identification codes through personnel actions. MEPS will monitor the status of the compensatory time and ensure that any compensatory time that converts to overtime is posted against the target.

11-2. Headquarters managed accounts

a. Permanent Change of Station (PCS) for civilian employees. MRM-FM-PB 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, MRM-FM-PB will be notified by the hiring official. Once the hiring action is completed, the servicing civilian personnel office will call MRM-FM-PB and ask for a fund citation. The fund citation will be prepared and sent to the servicing civilian personnel office by MRM-FM-PB.

b. Unaccompanied military enlisted housing program. Funding for housing for single enlisted personnel assigned to the MEPS and sector headquarters is managed and controlled at HQ USMEPCOM. The MEPS should contact the MRM-LO for assistance in using this program.

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 or 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 the continental United States (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 Reg 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. The servicing medical treatment facility will be responsible for paying for applicants' medical care.

12-4. Reimbursement for official telephone calls

When MEPS personnel are charged for telephone calls made to conduct official business, they may receive reimbursement. The telephone calls will be certified as official Government business by the station's telephone certification officer. The station budget staff will prepare a SF 1034 (Vouch for Payment of Services Other Than Personal) payable to the individual based on the certified telephone bills. This voucher is sent to HQ US MEPCOM, ATTN: MRM-FM-PB for processing.

12-5. Dividends/commissions for pay telephones

a. Dividends/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 changes of command ceremonies. Changes of command ceremonies are considered traditional military ceremonies. The Comptroller General has stated that invitations and programs for these ceremonies are authorized purchases using appropriated funds. Invitations should be printed, not engraved. Postage to send invitations is also authorized.

b. The purchase of plaques that will be used as awards to USMEPCOM personnel, civilian or military, 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 equal opportunity 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/recruiting liaison support

USMEPCOM is required to support guidance counselors/recruiting service liaisons working in the MEPS.

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

b. If the MEPS require the guidance counselors/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 HQ 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 Manual 37-100-FY under AG 320000.

b. Military training for Air Force, Navy, Marine Corps, and Coast Guard personnel is paid for by the parent service. HQ USMEPCOM, Human Resources Directorate, has the Air Force fund citation for Air Force training. The Navy, Marine Corps, and Coast Guard personnel should coordinate training requirements and funding with the unit providing their personnel administration services.

12-9. Grievances and equal employment opportunity (EEO) investigations

When it has been determined that an outside agency must investigate or mediate a grievance, the EEO office, HQ USMEPCOM, 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 education services specialist (ESS), appropriated funds may not be used for the purchase or in-station printing of business cards for military or civilian personnel. The ESS should request business cards through the testing division of HQ USMEPCOM.

c. Holiday cards may not be purchased or mailed using appropriated funds.

d. Motivational gifts for government employees, military or civilian, are not authorized to be purchased with appropriated funds.

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Appendix A References

Section I Required Publications

AR 25-400-2

The Modern Army Recordkeeping System (MARKS). Cited in paragraph 6-3.

DFAS Manual 37-100-FY

The Army Management Structure. Cited in paragraph 2-3a.

DFAS-IN Reg 37-1

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

USMEPCOM Reg 37-15

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

USMEPCOM Reg 40-1

Medical Processing and Examinations. Cited in paragraph 12-1b.

Section II Related Publications

A related publication is merely a source of additional information. The user does not have to read it to understand this regulation.

JTR, Vol I

Joint Federal Travel Regulation.

JTR, Vol II

Joint Travel Regulation.

USMEPCOM Reg 5-2

Intraservice/Interservice Support Agreement Program.

USMEPCOM Reg 37-2

Civilian Overtime.

USMEPCOM Reg 37-9

USMEPCOM Facilities Financial Management.

USMEPCOM Reg 37-14

Temporary Duty Travel.

USMEPCOM Reg 601-1

Processing List - Authorization, Control, and Accounting for Meals and Lodging Services.

Section III

Required Forms

Air Force Form 9

Request for Purchase. Cited in paragraph 4-2d(2).

DA Form 11-2-R

Management Control Evaluation Certification Statement. Cited in appendix C, paragraph 3.

DA Form 1323-C

Funding Authorization Document. Cited in paragraph 2-2b(7)(a).

DA Form 2028

Recommended Changes to Publication and Blank Forms. Cited under Suggested Improvements paragraph.

DA Form 3904-E

Public Voucher for Medical Examination. Cited in paragraph 9-2c(2).

DA Form 3953

Purchase Request and Commitment. Cited in paragraph 4-2d(1).

DD Form 250

Material Inspection and Receiving Report. Cited in paragraph 10-4.

DD Form 448

Military Interdepartmental Purchase Request. Cited in paragraph 4-2d(4).

DD Form 1131

Cash Collection Voucher. Cited in paragraph 10-6.

DD Form 1155

Order for Supplies or Services. Cited in paragraph 4-2d(1).

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DD Form 1610

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

DD Form 1614

Request and Authorization for DOD Civilian Permanent Duty Travel. Cited in paragraph 4-3e(1)(c).

DD Form 2406

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

GSA Form 789

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

GSA Form 2957

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

NAVCOMPT Form 2276

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

NAVCOMPT Form 2277

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

SF 30

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

SF 1034

Voucher for Payment of Services Other Than Personal. Cited in paragraph 12-1c.

SF 1080

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

SF 1081

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

SF 1164

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

OPM Form E-613

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

USMEPCOM Form 37-2-R

Request and Approval for Overtime. Cited in paragraph 11 -1 b.

USMEPCOM Form 570-1-R

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

USMEPCOM Form 727

Processing List. Cited in paragraph 9-3c.

USMEPCOM Form 926

Invoice and Certificate of Performance for Meals and Lodging Services. Cited in paragraph 5-3e(2).

USMEPCOM Form 968

Funding Target Document. Cited in paragraph 2-2c(3)(b).

Section IV

Prescribed Forms

USMEPCOM Form 37-1-E

Daily Record of Civilian Medical Services. Cited in paragraph 9-2c(1).

USMEPCOM Form 37-1-1-E

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

Section V

Prescribed File Numbers

37

General financial administration correspondence files. Cited in para 2-2c(6)(b).

37-1f

Accounting documents. Cited in para 2-2f(1).

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Appendix B
Format - Sample of Delegation of Funds Control Authority

LETTERHEAD

MRM-FM-FS (37-107f)

MEMORANDUM FOR COMMANDER, NEW MILITARY ENTRANCE PROCESSING
STATION

SUBJECT: Delegation of Funds Control Authority

1. This memorandum specifies the only current funds control authority for your organization and is effective _____.
2. In accordance with DFAS-IN Regulation 37-1, paragraph 6-17, you are hereby delegated authority to obligate appropriated funds provided to your organization, and you are hereby appointed 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.
3. Funding authorizations are issued to you by HQ USMEPCOM, Resource Management Directorate, Field Support Branch, 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. The only exception to this rule is the reimbursable amounts designated by the MEPS for applicant meals and lodging costs.
4. Your responsibilities as Funds Certifying Officer include:
 - a. Ensuring that 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, and the following parts of DFAS-1N Reg 37-1: paragraphs 6-17, 7-9, 8-1, 9-1, and 9-7, and tables 9-1, 9-2, 9-3, 9-7, 9-8, and 9-9.
 - c. Ensuring that the commitment ledger is maintained by the budget and accounting assistant as prescribed by USMEPCOM Regulation 37-1.

Figure B-1. Sample of Delegation of Authority Memorandum with 1st Endorsement

B-1

MRM-FM-FS

SUBJECT: Delegation of Funds Control Authority

d. Ensuring that obligation transactions are recorded in the commitment ledger and forwarded to the Directorate for Network Operations - Indianapolis (DNO-IN) in a timely manner and in accordance with established procedures.

e. Advising HQ USMEPCOM, Resource Management Directorate, Financial Management Division, Field Support Branch, immediately upon determination that any commitment or obligation has been incurred without proper authority.

f. Reviewing your funding status no less than monthly.

5. As 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 should 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 a person, by name.

6. You are required to prepare an authenticated Signature Card (DD Form 577), in three copies, and forward them to the DNO-IN, Department 3205, 8899 East 56th Street, Indianapolis, IN 46249-3205, for verification of authorized signatures for obligating documents. New signature cards must be submitted at the beginning of each new fiscal year, so long as this authority remains in force.

7. You are also required to complete the acknowledgment in the 1st Endorsement below within 10 days after receiving this memorandum, forward a copy to HQ USMEPCOM, ATTN: MRM-FM-FS. A similar memorandum, adapted to individual cases, is to be used for redelegation 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.

8. This delegation of authority to obligate funds will expire without further notification upon your departure from command of the MEPS.

A. B. CADET
Lieutenant Colonel, USA
Chief, Financial Management

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Figure B-1. Sample of Delegation of Authority Memorandum with 1st Endorsement- continued.

B-2

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MEPS Office Symbol 1st End
SUBJECT: Delegation of Funds Control Authority

COMMANDER, NEW MILITARY ENTRANCE PROCESSING STATION

FOR COMMANDER, U.S. MILITARY ENTRANCE PROCESSING COMMAND, ATTN:
MRM-FM-FS

I acknowledge my appointment as a Funds Certifying Officer, and the attendant funds control responsibilities. I have read the regulatory material listed in paragraph 4b of the basic memorandum above. I understand, particularly, that obligations and commitments in my MEPS must not exceed the amount authorized in Funding Target Documents, plus reimbursable meals and lodging funds.

SUSAN B. DEY
Major, USMC
Commanding

Appendix C
Management Control Evaluation Checklist

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 is 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 Reg 37-1, Chapter 28?
- e. Is all required documentation promptly provided to the supporting DAO when a commitment/obligation of funds is required?
- f. 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?
- g. Are periodic reviews being conducted, at least quarterly, to review and analyze budget execution?
- h. Is every reasonable effort made to resolve all of an appropriations unliquidated obligations before that appropriation closes?

- i. Is a timely distribution made each time appropriated funds are received?

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Glossary

Section I Abbreviations

AFP

Annual Funding Program

AG

activity group

AMS

Army Management Structure

APC

accounting processing code

AR

Army Regulation

ASIMS

Army Standard Information Management System

AVMF

amusement vending machine fund

BPA

blanket purchase agreement

CBE

Command Budget Estimate

CMO

chief medical officer

COA

Comptroller of the Army

CONUS

Continental United States

CRA

Continuing Resolution Authority

DA

Department of the Army

dCAS

database Commitment Accounting System

DFAS

Defense Finance and Accounting System

DFAS-IN

Defense Finance and Accounting System - Indianapolis

DHP

Defense Health Program

DNO-IN

Directorate of Network Operations - Indianapolis

DOD

Department of Defense

EEO

Equal Employment Opportunity

EOB

Element of Resources

ESS

Education Services Specialist

FAD

Funding Authorization Document

FTD

Funding Target Document

FY

fiscal year

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USMEPCOM Reg 37-1

GSA

General Services Administration

HQ USMEPCOM

Headquarters, United States Military Entrance Processing Command

HQDA

Headquarters, Department of the Army

IAW

in accordance with

IMPAC

International Merchant Purchase Authorization Card

MEDCOM

Medical Command

MEPS

Military Entrance Processing Station

MIPR

Military Interdepartmental Purchase Request

MOP

monthly obligation plan

NAVCOMPT

Navy Comptroller

NSFOP

nonstock fund orders and payable

OA

Operating agencies

OMA

Operations and Maintenance, Army

OPA

Other Procurement, Army

OPM

Office of Personnel Management

PBAC

Program Budget Advisory Committee

PBG

Program Budget Guidance

PCs

permanent change of station

POM

Program Objective Memorandum

RWA

reimbursable work authorization

SF

Standard Form

SGS

Support Group Supervisor

SI

STANFINS Input

STANFINS

Standard Army Finance System

TDY

temporary duty travel

U.S.C.

United States Code

USMEPCOM

United States Military Entrance Processing Command