

DEPARTMENT OF DEFENSE
HEADQUARTERS, UNITED STATES MILITARY ENTRANCE PROCESSING COMMAND
2834 GREEN BAY ROAD, NORTH CHICAGO, ILLINOIS 60064-3091

*USMEPCOM Regulation
No. 37-1

Effective date: April 11, 2019
Financial Management
Financial Management Program

FOR THE COMMANDER:

CUNNINGHAM.JOA NNE.THERESE.109 1128434
Digitally signed by
CUNNINGHAM.JOANNE.THERE
SE.1091128434
Date: 2019.04.11 15:39:10 -05'00'

J. Cunningham
Deputy Commander/Chief of Staff

DISTRIBUTION:

Unlimited. This Regulation is approved for public release.

Executive 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, issue and use appropriated funds.

Supplementation. Supplementation of this regulation and establishment of forms other than USMEPCOM forms is prohibited without prior approval from Headquarters (HQ) USMEPCOM, ATTN: J-8/MEMR, 2834 Green Bay Road, North Chicago, IL 60064-3091.

Suggested Improvements. The proponent agency of this regulation is HQ USMEPCOM, J-8/Resources Management Directorate. Users are invited to send comments and suggested improvements on [Department of the Army \(DA\) Form 2028, Recommended Changes to Publications and Blank Forms](#), or memorandum to HQ USMEPCOM, ATTN: J-8/MEMR, 2834 Green Bay Road, North Chicago, IL 60064-3091.

Internal Control Process. This regulation contains internal control provisions and provides a management control evaluation checklist in appendix D for use in conducting management control evaluations.

*This regulation supersedes USMEPCOM Regulation 37-1, January 5, 2007.

This regulation contains a number of major revisions and must be reviewed in its entirety to have a clear understanding of all revisions.

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Chapter 1 General

1-1. Purpose

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

1-2. References

References are listed in [Appendix A](#).

1-3. Abbreviations and Terms

Abbreviations and terms used in this regulation are listed in [Appendix E, Glossary](#).

1-4. Responsibilities

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

- (1) Prepare and submit the Command Program Objective Memorandum (POM).
- (2) Assist with preparation of Budget Estimate Submission (BES).
- (3) Allocate and manage command resources.
- (4) Publish Annual Funding Guidance.
- (5) Provide policies, procedures and business rules to ensure resources are managed and accounted for in accordance with (IAW) Department of the Army (DA) policies and regulatory requirements.
- (6) Manage the annual budget cycle.
- (7) Provide delegation of authority to obligate and disburse funds.
- (8) Distribute and redistribute available funding and award targets.
- (9) Analyze the use of command resources.
- (10) Ensure command reports are accurate.
- (11) Perform periodic on-site visits to Military Entrance Processing Stations (MEPS) and Battalions (BN).

b. Directors, Headquarter (HQ) Staff will:

- (1) Establish HQ Staff program objectives for inclusion in POM submission.
- (2) Revalidate HQ Staff POM requirements during the annual budget submission. Submit budget requirements to HQ Support Branch of Budget Division, J-8/MERM-BDH.
- (3) Support data calls and responses to external agency inquiries.

(4) Support and defend HQ Staff requirements through the governance program.

(5) Ensure effective and efficient utilization of resources provided to HQ Staff for mission accomplishment.

(6) Review Directorate Spend Plan each month and immediately report any funding changes, shortages or excesses to J-8/MERM-BDH as soon as identified.

(7) Provide continuous fund control by regularly monitoring expenditures reported on the Directorate Spend Plan to prevent over execution of funds which could contribute to exceeding statutory or administrative limitations.

c. Sector Commanders will:

(1) Prepare plans for accomplishment of assigned missions.

(2) Establish sector program objectives.

(3) Revalidate Sector and Field POM requirements during the annual budget submission. Submit Sector and Field budget requirements to Field Support Branch of Budget Division, J-8/MERM-BDF.

(4) Support data calls and inquiries from external agencies.

(5) Support and defend Field Element requirements through the governance program.

(6) Oversee execution of Battalion (BN) requirements. Ensure effective and efficient utilization of resources provided to BNs for mission accomplishment.

d. Battalion (BN) Commanders will:

(1) Identify BN requirements through the budget submission.

(2) Review MEPS budget submissions.

(3) Submit BN and MEPS budget requirements to the Sector.

(4) Oversee execution of MEPS requirements. Ensure effective and efficient utilization of resources provided to the BN and MEPS for mission accomplishment.

(5) Review funding status each month and immediately report any shortages or excesses to J-8/MERM-BDF.

(6) Provide continuous fund control by regularly monitoring the Status of Funds (SOF) to prevent over expenditures which could ultimately contribute to exceeding applicable statutory or administrative limitations.

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

e. MEPS Commanders will:

- (1) Identify MEPS requirements through the budget submission.
- (2) Submit MEPS budget requirements to the BN.
- (3) Ensure effective and efficient utilization of resources provided to the MEPS for mission accomplishment.
- (4) Review funding status each month and immediately report any shortages or excesses to J-8/MERM-BDF.
- (5) Provide continuous fund control by regularly monitoring the SOF to prevent over expenditures which could ultimately contribute to exceeding applicable statutory or administrative limitations.
- (6) Provide written delegation of fund certification authority to the individuals within the MEPS responsible for control of MEPS resources.

1-5. Conflicts and Separation of Duty

- a. Conflict. Requests for clarification will be forwarded through channels to HQ USMEPCOM, ATTN: Programs, Plans and Policy, J-8/MERM-PP if policies and procedures prescribed herein conflict with any Army or other USMEPCOM policies and procedures.
- b. Separation of duties. At a minimum, four individuals are necessary to complete every financial action. The same individual shall not authorize a transaction, certify funds availability, process the transaction in the GFEBS and/or procure supplies and services.

1-6. Delegation of funds certification authority

- a. General. All personnel involved in administrative fund control and use of appropriated funds must be fully aware of provisions in the Department of Defense (DoD) Financial Management Regulation (FMR). Individuals having fund certification authority are responsible for ensuring compliance with all pertinent regulatory guidance requirements.
- b. Procedures. Delegation of authority for obligating funds will be accomplished by appointing Fund Certification Authority to personnel authorized in the capacity of a Funds Certifying Officer. J-8/MERM-BD will ensure proper delegation of authority exists.

(1) A memorandum must be submitted to request all delegations of authority and signed to accept the authority. Submit directly to the Field Support Branch Chief. A formatted sample of the delegation of funds control authority memorandum is located at [Appendix B](#) and on SPEAR: <https://spear/Headquarters/J-8%20MERM/Budget/Field%20Support/Home.aspx>

(2) Delegations are required as follows:

- (a) From the Commander, USMEPCOM, to the Director, Resource Management Directorate, J-8/MERM.
- (b) From J-8/MERM, to the Chief, Budget Division, J-8/MERM-BD.

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- (c) From J-8/MERM-BD to individuals within Budget Division, BN and MEPS Commanders.
- (d) Commanders may further delegate as deemed necessary for administrative control of funds.
- (e) Delegation will be submitted by memorandum to a named individual. The individual must acknowledge the delegation by endorsement.
- (f) Delegation memorandums will be maintained on file in the MEPS under record number (RN) 1e/800D “Delegation of Authority”; see disposition instructions in Appendix A, Section III. The documents are subject to review by the Inspector General (IG) staff and any other external reviewers from authorized agencies.

c. DD Form 577 (Appointment/Termination Record – Authorized Signature).

(1) The DD Form 577 must be signed manually and electronically by appointee. Submit all DD577s for appointments and terminations directly to the Field Support Branch Chief. A sample can be located on SPEAR:

<https://spear/Headquarters/J-8%20MERM/Budget/Field%20Support/Home.aspx>

(2) The Budget Officer (BO) will digitally sign and the DD Form 577 will be returned to the MEPS.

(3) The MEPS will email the DD Form 577 to Dfas.indianapolis-in.jfd.mbx.dfas-incddd577@mail.mil and maintain the form under RN 37aa/1100B “Certifying/Accountable Official Appointments”; see disposition instructions in Appendix A, Section III. The form is subject to review by the IG and other outside reviewers.

d. Delegations of authority. Delegation of fund certification authority will not relieve any Commander of pecuniary liability nor provide relief to other persons to whom authority is delegated. All delegated personnel are responsible for violations resulting from failure to comply with fund control policies and procedures.

Chapter 2

Funding Resources

2-1. Higher Headquarters

MEPCOM receives funding from HQ Department of the Army (HQDA), Army Budget Office (ABO) and the Army Medical Command (MEDCOM).

2-2. Appropriations

MEPCOM receives funding in several appropriations to accomplish mission as listed below. See [Appendix C](#) for a chart of these appropriations, SAGs, MDEPs and descriptions of most common MEPCOM requirements utilizing the funds.

a. Other Procurement, Army (OPA). Funding is provided by ABO and only used by HQ J6 for IT systems exceeding the threshold of \$250,000.00. The funds have a three year life for new obligations.

b. Research, Development, Testing and Evaluation (RDT&E). Funding is provided by ABO and only used by HQ J6 for dedicated activities engaged in the conduct of IT system RDT&E efforts. The funds have a two year life for new obligations.

c. Defense Health Program (DHP). Funding is provided by MEDCOM and is for the medical examination mission.

(1) The only Sub Activity Group (SAG) used is 841. The only Management Decision Package (MDEP) used is HSDH.

(2) Examples of activities utilizing these funds are: Medical civilian pay, travel for medical personnel, transportation of applicants to/from referral services, medical conference, medical training, Pre-employment physicals, Fee Basis Contract, Referral Services Contract, medical waste removal services, cleaning medical lab coats, medical supplies, medical equipment, shipping medical equipment.

d. Operations and Maintenance, Army (OMA). Funding is provided by ABO and is for the operations and testing mission. Funding is receiving by SAG and is segmented by MDEP in accordance with POM Lock projections. The SAGs, MDEPs and examples of activities are below:

(1) SAG 131 – Base Operations Support.

(a) QLEA – Leases: leases at GSA and non-GSA commercial facilities, to include force protection services provided by second parties at the facilities, minor facility projects, recurring security maintenance services, above standards, utilities, annual work plan projects. (Note: minor construction projects and repairs funded with OMA are subject to restrictions per 10 USC 2805.)

(b) QPSM – Physical Security Matters: equipment acquisitions, security projects, repairs, and travel to MEPS for security matters.

(c) QOIM – Base Information Management Operations: telephone maintenance and services.

(d) QDPC – Soldier Recreation and Community Support: gym fees or fitness memberships for soldiers at MEPS off installations.

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(e) QACS – Army Community Services: family advocacy support program, related supplies, printed pamphlets.

(f) VTER – Anti-Terrorism: civilian pay, travel, Antiterrorism Officer (ATO) Course Level II.

(2) SAG 324 – Military Training Specific Allotment. TTDY: travel for Army soldiers to attend selected TDY courses of instruction.

(3) SAG 332 – Examining Activities. Operations responsible for processing and enlisting or inducting applicants into the Armed Forces.

(a) MU2P – Automated Data Processing: automated systems, hardware, software, support, licenses, Information Technology Specialist (ITS) civilian pay, ITS travel.

(b) FAME – Core Operations and Testing: operational, testing and administrative civilian pay; operational, testing and general administrative travel; General Service Administration (GSA) vehicles, cable service, shredding service, copiers, multi-functional devices (MDF), parking reimbursements, shipping, printing, test administrators, proctors, booth rentals, registration fees, training, general operating supplies, furniture, equipment.

(4) SAG 434 – Other Personnel Support.

(a) VCND – OSD’s Drug Demand Reduction Program (DDRP): shipping specimens, civilian pay.

(b) VSHP – Sexual Harassment/Assault Response & Prevention (SHARP): civilian pay, travel for VSHP HQ positions, supplies for program awareness.

2-3. Emergency and Extraordinary Expense (EEE) Limitation .0012, Miscellaneous Expenses, Official Representation Funds (ORFs) of the Secretary of the Army (SA)

These funds are not a separate appropriation. They are part of MEPCOM’s OMA account, subject to an annual limitation. HQMEPCOM only uses these funds for certain purchases related to certain ceremonies such as Ceremony Room Dedications, MEPS’ Grand Openings and Visits by Foreign Dignitaries. Use of ORF funds is covered by AR 37-47.

Chapter 3

Planning, Programming, Budgeting and Execution (PPBE) Overview

3-1. Process

The PPBE process ties strategy, program, budget, and execution performance together. The PPBE process helps build a comprehensive plan in which budgets flow from programs, programs from requirements, requirements from missions, and missions from the command's Strategic/Operational plan. The patterned flow from end purpose to resource cost-defines requirements in progressively greater detail.

- a. Planning. Strategic guidance constructed by J-5/MEPT translates requirements into capabilities.
- b. Programming. Managed by J-8/MERM-PP and is focused on the POM (5 out years), translating requirements into costs.
- c. Budgeting. Managed by J-8/MERM-BD and is focused on the Budget Year (next fiscal year) funding. This phase converts the POM into appropriation structures.
- d. Execution. Managed by J-8/MERM-BD and is focused on current and prior FY funding. Manpower and funding is carried out based on Commander's priorities in this phase.

3-2. Program Objective Memorandum (POM)

- a. The POM is the final product of the Programming phase of the PPBE. The POM is the strategic plan financially supporting the commands future goals. The POM also outlines how the command plans to allocate financial resources over a 5 year period. The POM is captured and submitted by MDEP.
- b. MERM-PP is responsible for capturing, formulating, and submitting the POM to the Program Evaluation Group (PEG) Analysts. MERM-PP partners with HQ Staff Elements to determine requirements and assist with creating justifications. MERM-PP is responsible for initiating a POM kickoff. A formal tasker is sent out during the 4th quarter of the current FY.
- c. MERM-PP will collaborate with and assist stakeholders in the formulation and justification of requirement submissions. MERM-PP will also review, consolidate, and prepare briefing materials to submit to USMEPCOM Commander. MDEP stakeholders will attend and justify POM submissions during the Commander POM updates. Commander will serve as final approval on all POM submissions.

Chapter 4 Annual Budget Cycle

4-1. Budget

Each Command Staff Element is responsible for preparing a Current Year (CY) Budget to identify requirements in support of the mission. These budgets are prepared IAW annual guidance.

a. Guidance. Each year specific budget guidance is prepared by J-8/MERM-BDC, J-8/MERM-BDH and J-8/MERM-BDF. The guidance and spreadsheet formats are provided either through distribution or by electronic mail to every staff and field element.

b. Formulation. Estimated costs for each requirement will be determined and recorded as a separate line item in the budget. Costs will be projected by month with a total yearly estimated cost recorded for each requirement. Past experience, historical data, projected workload, vendor input, and price lists are some of the sources for determining estimated costs. All budget requirements are assigned to bands. Bands help to prioritize requirements in align with mission.

(1) Band M – Must Fund. Requirements in this band are top priority. The requirements are either directed by law or regulation, fixed costs which must be paid, or critical to accomplishing the mission.

(2) Band A – Mission Enhancing. Requirements in this band are high priority and are essential to meeting USMEPCOM Commander's intent. Requirements in this band and are further prioritized:

(a) Priority A-1. Requirement may move to the right. Delaying or cancelling would have **significant** impact on the mission.

(b) Priority A-2. Requirement may move to the right. Delaying or cancelling would have **moderate** impact on the mission.

(c) Priority A-3. Requirement may move to the right. Delaying or cancelling would have **minimal** impact on the mission.

(3) Band B – Nice to have. Requirements in this band are low priority and do not meet the definitions of Band M or A. These requirements provide support to the mission or staff or enhance the mission of a staff area.

c. Submission. Completed budgets are forwarded to J-8/MERM-BDC, J-8/MERM-BDH or J-8/MERM-BDF.

(1) The payroll budgets are submitted to J-8/MERM-BDC using the Command Spend Plan Spreadsheet format.

(2) HQ Staff Element Budgets are submitted to J-8/MERM-BDH using the Command Spend Plan Spreadsheet format.

(3) Field Element Budgets are submitted through the chain of command to J-8/MERM-BDF using the Budget Spreadsheet format.

d. Review. Budget submissions are reviewed before the Financial Management Working Group (FMWG). Requirements may be adjusted based on input from reviewers.

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(1) Payroll budgets submissions are reviewed by J-8/MERM-BDC to ensure submissions are complete and conform to the budget guidance. Budget analysts meet to discuss any recommended changes.

(2) HQ Directorates and Special Staff budget submissions are reviewed by J-8/MERM-BDH to ensure submissions are complete and conform to the budget guidance. Budget analysts meet with the Directorates and Special Staff to discuss any recommended changes.

(3) MEPS budgets are reviewed by their BN and Sector. BN budgets are reviewed by their Sector. All budgets are reviewed by J-8/MERM-BDF to validate costs and ensure submissions are complete and conform to the budget guidance. J-8/MERM-BDF then meets with Sector Commanders to review all budgets with recommended changes and to prepare for the FMWG.

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

(1) Planning-PB LOCK Funding Levels.

(a) Requirements for Command Staff Elements are combined into one product. Command Staff Elements meet as outlined in the Governance Board SOP to review, validate and prioritize requirements based on known President Budget (PB) Lock amounts.

(b) Prior to the Appropriation Bill being passed by congress and signed by the President, budgets are returned to Command Staff Elements with **planning** Annual Funding Program (AFP) amounts as determined by the governance members.

(2) Continuing Resolution (CR). When a budget is not passed for a fiscal year by October 1st, congress will generally pass a CR appropriating funds to allow the government to continue operations for a period of time. The CR is signed into law by the President. The Office of Management and Budget (OMB) publishes guidance and operating rules. MEPCOM activities, funds and execution are restricted during CR periods.

(3) Approved-Signed Appropriation, Funding Letter.

(a) The Appropriation Bill is passed by congress, signed by the President and the funding letter is received. Budgets are returned to Command Elements with **approved** AFP funding.

(b) The budget with approved funding will be maintained under RN 1-1e4/800D “Operation Budgets – Records Other Than Final Published COBs”; see disposition instructions in Appendix A, Section III.

4-2. Midyear review

Command Staff Elements will be tasked again to review and revise requirements. Adjustments to existing requirements, new and cancelled requirements will be identified and reported during this review. Excess funding will be identified. A list of all command UFRs will be prepared.

a. Instructions and submission. Instructions and submission formats will be prepared and provided.

b. Review and approval. Reviews will be accomplished as before. The governance members will meet again and the results will be distributed. The midyear review will be maintained under RN 1-1e4/800D “Operation Budgets – Records Other Than Final Published COBs”; see disposition instructions in Appendix A, Section III.

(1) The MEPCOM Commander will determine what UFRs will be submitted externally. A maximum of three external UFRs will be submitted to ABO and a maximum of three to MEDCOM headquarters for funding consideration.

(2) Excess funds will be redistributed to fund as many internal UFRs as possible. A list of remaining executable UFRs will be maintained by J-8/MERM-BDC and funded in priority order upon the USMEPCOM Commander approval as funds become available.

4-3. Yearend Data Call

A final series of governance program meetings will be conducted to address any previously identified UFRs and any new UFRs.

- a. Remaining internal UFRs. The list of executable UFRs will be prioritized and updated.
- b. Remaining excess funds. Command Elements must turn in excess funding in August to allow redistribution of funds for the UFR list.

4-4. Yearend closing

Guidance is normally published and released by the end of the third quarter. The guidance contains specific instruction and milestones for a successful closing. Milestones are established to complete tasks set by higher HQ, DFAS and other outside supporting agencies. Below are specific actions necessary to facilitate a successful closing:

- a. Withdrawal of uncommitted balances. Any remaining uncommitted funds will be pulled during the first two weeks of September. At this point, all Command Staff Element accounts are closed.
- b. Obligation authority after funding withdrawal. All execution of funds must be authorized by J-8/MERM-BD after funds are pulled.
- c. Closing Command Funds. J-8/MERM-BD staff ensures all funds are executed. Excess is reported and turned in to ABO and MEDCOM.

4-5. Calendar of budget events for Command Elements

The following time frames are approximate. Timeline of events may change in any given FY.

- a. October/November/December. Release Planning/Approved AFP budgets to command elements.
- b. January/February/March. Review, revise and submit CY budgets for midyear review. Identify excess and prioritize UFRs through the governance process. Submit external UFRs to ABO and MEDCOM. Provide CY awards targets to command elements.
- c. April/May. Finalize CY Midyear review. Provide revised AFP levels to command elements. Publish annual funding and budget guidance for the next FY budget (Budget Year.)
- d. June/July. Submit Budget Year requirements. Review, validate and prioritize requirements through the governance process.
- e. July/August. Conduct CY Data Call for any last minute UFRs. Return excess funds for redistribution and apply to remaining internal UFRs.

- f. August/September. Provide Planning Levels for Budget Year to command elements.
- g. September. Withdraw all CY uncommitted funds. Balance and close CY accounts.

4-6. Command Spend Plans

The DoD requires all activities to project when funds will be committed and obligated. The Command Spend Plan contain all command budget requirements by category of expense and identifies how much funding is needed by month. The Command Spend Plan is submitted to ABO and MEDCOM and cannot be changed once submitted, unless specifically requested to do so. Changes are treated as deviations. Copies of the spend plan will be maintained under RN 1-1e4/800D “Operation Budgets – Records Other Than Final Published COBs” ; see disposition instructions in Appendix A, Section III.

- a. Purpose.

- (1) Analysis. The Command Spend Plan is a financial management tool used to manage budget execution, analyze trends in the use of financial resources, determine budget status and rates of obligation. The Command Spend Plan will be used by J8/MERM-BD to evaluate and compare actual execution versus planned execution.

- (2) Funding. USMEPCOM receives allotment funding from ABO and MEDCOM based on monthly projections. Allotment funds are distributed within the command based on monthly projections submitted by field and HQ staff elements.

- b. Responsibilities.

- (1) Command Elements contributed to the development of the Command Spend Plan during the budget formulation process. (Reference 4-1b)

- (2) J-8/MERM-BDC consolidates all budget requirements by month and submits a Command Obligation Spend Plan and a Command Commitment Spend Plan to ABO and MEDCOM.

4-7. Command Deviation Analysis Reports

The Command Spend Plan cannot be changed once submitted to higher HQ. Differences between actual execution and planned execution are treated as deviations.

- a. Purpose. Command Elements should review planned versus actual execution as published on the Budget Execution Report. Attention should be given to deviations +/- 5%. The differences may indicate excess or shortage of funds. A determination should be made whether activities were postponed or cancelled or new activities occurred. Funding impacts should be identified and reported through the chain of command to J8/MERM-BD upon request.

- b. Responsibilities. Although the Command Deviation Report is a J8/MERM-BDC responsibility, all levels of the command have a shared responsibility to execute their plan and provide explanations for deviations from the plan. J8/MERM-BDC will provide explanations to ABO and MEDCOM upon request.

4-8. Status of Funds (SOF)

The SOF Report will be prepared using the end-of-month GFEBS data. The SOF will be provided to Command Elements to assess execution against available funding. Commanders at all levels will initial and date the report. The initialed SOF Reports will be maintained under RN 37g/1100B "Commitment Documents"; see disposition instructions in Appendix A, Section III.

- a. J-8/MERM-BDC. Responsible for providing command level SOF Reports as follows:
 - (1) Weekly Command SOF Reports to the MEPCOM Commander.
 - (2) Monthly Command SOF Reports for the Commander's EOM Financial Update.
 - (3) Daily GFEBS SOF, digitally signed, internally maintained strictly for audits.
- b. J-8/MERM-BDH. Responsible for providing:
 - (1) Monthly HQ Directorate and Special Staff consolidated SOF to the BO.
 - (2) Monthly Directorate Spend Plans to each HQ staff element for review and analysis.
- c. J-8/MERM-BDF. Responsible for providing:
 - (1) Monthly Sector consolidated SOFs to the BO.
 - (2) Monthly SOF to Field Elements for review and analysis.
- d. J-8/MERM-PPP. Responsible for providing Monthly Payroll SOFs to the BO.

Chapter 5 Fund Distribution and Control

5-1. Fund Distribution

The budget execution process begins with the President's signature on the appropriations bill. The issuance of the Appropriation Warrant is the first legal action after the bill is signed into law. The President signs each appropriation act and the Treasury Department moves the appropriated amounts into specific accounts. Temporary appropriation acts (CRs) are generally enacted in the absence of appropriation acts.

a. OMB and the Office of Secretary of Defense (OSD) apportions the funds to the military departments. The Army distributes funding by allotments to the Operating Agencies (OA).

b. MEPCOM, OA39 receives the funding from ABO and MEDCOM and further distributes to fund centers within OA39 and all Command Staff Elements.

(1) Funding distribution process in GFEBS:

(a) Command Team, J-8/MERM-BDC is responsible for receiving and distributing OA39 funds.

(b) ABO distributes AFP and allotment based on the Command Spend Plan. An e-mail with the amount, the type of funding and the GFEBS document number is sent to the J-8/MERM-BDC POCs.

(c) The email text is required to be copied into the GFEBS funding document and maintained on file for audit purposes.

(2) Funding distribution process for Command Audit Trail (CAT) and Board Chart (BC): Command Team, J-8/MERM-BDC provides Payroll, HQ Support Branch, J-8/MERM-BDH and Field Support Branch, J-8/MERM-BDF with AFP on the CAT and allotment on the BC.

(a) Funding is distributed on the CAT by MDEP based on approved requirements. Adjustments may occur to accommodate newly approved requirements throughout the FY or changes to the budget resulting from midyear review.

1. Each CAT is sequentially numbered. Supporting documentation is maintained for all changes.

2. All CAT changes must be requested electronically and require BO approval.

(b) Funding is distributed on the BC by SAG and Appropriation based on submitted Command Spend Plans, identifying when the funding is needed to execute. Additional allotment must be requested by the Branch Chief and sent electronically to J-8/MERM-BDC.

(3) Funding distribution process for HQ AT: J-8/MERM-BDH provides HQ staff elements with AFP and allotment funding on their spend plans.

(a) J-8/MERM-BDH receives AFP and allotment from J-8/MERM-BDC and distributes to HQ Staff Elements based on approved requirements.

1. Funding is distributed on the HQ AT by MDEP by Staff Element.

2. Funding may be incrementally distributed based on availability.

(b) Distribution on the HQ Support Branch AT must balance to the HQ totals shown on the most current CAT and BC.

(c) AFP and allotment shown on HQ Staff Elements' Spend Plans must agree with the HQ Support Branch AT.

(d) Execution against allocation of funds is shown on the HQ Support Branch AT to ensure HQ Staff Elements are adequately funded and executing to plan.

(e) Commitment and obligation execution rates are calculated and analyzed monthly to identify possible funding shortages and excesses.

(4) Funding distribution process for FS AT: J-8/MERM-BDF provides the Field Elements with AFP and allotment funding on the SOF and AFP is also shown on the budgets.

(a) J-8/MERM-BDF receives AFP and allotment from J-8/MERM-BDC and distributes to Field Elements based on approved requirements.

1. Funding is distributed on the FS AT by MDEP by Sector.

2. Funding may be incrementally distributed based on availability.

(b) Distribution on the FS Branch AT must balance to the Field totals shown on the most current CAT and BC.

(c) AFP and allotment shown on Sector Rollup SOF must agree with the FS Support Branch AT.

1. All funding on BN Rollup SOFs must balance to the Sector Rollup SOF.

2. All funding on each MEPS' SOF must balance to the respective BN Rollup SOF.

(d) Execution against allocation of funds is shown on the FS Support Branch AT to ensure Field Elements are adequately funded and executing to plan.

(e) Commitment and obligation execution rates are calculated and analyzed monthly to identify possible funding shortages and excesses.

5-2. Fund Control

Fund control is necessary to ensure authorized funding limitations are not exceeded and to ensure expenditure of the funds are only for a bona fide need of the time for which the funds were issued. Internal controls are essential to monitor proper use of funds.

a. AFP versus Allotment. AFP is the amount of funds distributed and available for the entire FY. AFP is issued based on approved budgeted requirements. AFP cannot be executed without sufficient allotment. Allotment is the portion of AFP funds distributed and available within a current quarter of the FY. Execution can occur up to, but not exceed allotment.

b. Policy. The following rules apply to control the funds and the distribution process within USMEPCOM:

(1) Receipt of funds from higher HQ will be recorded on the Command Audit Trail (CAT) and Board Chart (BC) within 24 hours.

(2) Distribution of AFP and/or allotment will be recorded within 24 hours upon directive from the BO.

(3) Availability of funds will not be recorded on HQ or FS ATs until funding is distributed on the CAT or BC.

(4) Availability of funds will not be distributed for command element's use until distributed on a Branch Level AT.

(5) Funds will not be obligated or committed in excess of any funding issued.

(6) Supporting budget analyst must monitor obligation rates. Funding must be redistributed among field and staff elements before additional allotment is requested.

(7) Additional funds should be requested from J-8/MERM-BDC through J-8/MERM-BDH and J-8/MERM-BDF. Payroll should request funds directly from J-8/MERM-BDC. All AFP changes must be approved by the budget officer.

(8) All levels of the command in receipt of funding are responsible for reporting excesses available for withdrawal as soon as they are identified.

(9) Uncommitted Command Staff Element balances not adequately justified for retaining may be withdrawn without approval. The applicable Command Staff Element will be notified prior to the withdrawal of their funds.

(10) J-8/MERM-BDC will redistribute funds internally prior to requesting funding increases from higher headquarters. When directed by the Commander, USMEPCOM, J-8/MERM-BDC will report any excess funding to HQDA in order to allow use by other commands, or request internal reprogramming to resolve command shortages.

5-3. Anti-deficiency Act (ADA) and statutes

Violations may occur in circumstances of Time, Purpose and Amount. The statutes establish requirements to prevent violations. FMR Volume 14, Chapter 2 contains guidance on ADA violations and statutes. Some of the information is provided below.

a. Statutes:

(1) Time. Title 31 U.S.C. § 1502(a) states the balance of a fixed-term appropriation is available only for payment of expenses properly incurred during the period of availability or to complete contracts properly made and obligated within the period. Use of the wrong fiscal year funds is a time violation if the error cannot be properly corrected.

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(2) Purpose. Title 31 U.S.C. § 1301 states appropriations must be applied only to the objects for which the appropriations were made, except as otherwise provided by law. Use of the wrong appropriation is a purpose violation if the error cannot be corrected.

(3) Amount. Title 31 U.S.C. § 1341 states any government employee may not create an obligation, expenditure, or authorize an obligation or expenditure of funds in excess of the amount available in an appropriation or fund. Nor may the employee involve the government in any contract or obligation for payment of money before an appropriation is available unless authorized by law.

(4) Administrative Control of Funds, Amount. Title 31 U.S.C. § 1517 states any government employee may not create an obligation or expenditure or authorize an obligation or expenditure in excess of an apportionment or amount permitted by a regulation prescribed for the administrative control of an appropriation, including any other formal administrative subdivision of funds designated by a DoD Component.

(5) Additional funding statutes:

(a) Miscellaneous Receipts Statute. Title 31 U.S.C. § 3302(b) requires money received from any source to be deposited into the miscellaneous receipts account of the U.S. Treasury if retention of the money is not authorized or exceeds authorized levels.

(b) Voluntary Services. Title 31 U.S.C. § 1342 states no government employee may accept voluntary services on behalf of the Government or employ personal services in excess of what is authorized by law, except as necessary in emergencies involving the safety of human life or the protection of property.

b. Violations:

(1) Exceeding amounts authorized in an appropriation or fund.

(2) Exceeding Statutory Limitations on the Use of Operations and Maintenance Funds.

(3) Funds not available in the proper appropriation or fund at the time of the erroneous obligation or at the time when the corrective obligation was recorded to the proper appropriation or fund.

(4) Issuing funding authority in excess of available appropriation or fund and the excess amount was obligated or expended.

(5) Authorizing or incurring obligations or expenditures in excess of available funds.

Note: Funds distribution is a method of providing funding target to Command Staff Elements. The funding targets serve as a means for controlling decentralized funds. The targets are not formal subdivisions of funds subject to Title 31 U. S.C. Obligations in excess of the targets will not create an anti-deficiency violation. However, the over obligation could cause or contribute to a violation. Therefore, persons exceeding their funding target would be named responsible for causing or contributing to the violation.

(6) Authorizing or incurring obligations in advance of funds being available.

(7) Providing funds to servicing agencies before or past the period of availability.

(8) Retaining funds without authority.

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c. Prohibitions. The additional below prohibitions will assist to prevent violations against the ADA.
DO NOT:

- (1) Authorize or record an obligation or expenditure in excess of an appropriation or fund.
- (2) Exceed the AFP or allotment provided in the GFEBs.
- (3) Authorize or incur an obligation in advance of an appropriation, unless authorized by law.
- (4) Accept voluntary services, except in the cases of emergency involving the safety of human life or the protection of property, or if authorized by law.
- (5) Issue more funding on a CAT or BC than is legally available in GFEBs.

Note: Withdrawal does not erase the violation, which must be reported. USMEPCOM, J-8/MERM-BD, Budget Division will ensure anticipated fund withdrawals by HQDA are in the undistributed account prior to the withdrawal being issued.

- (6) Obligate funds without a bona fide need of the FY.
- (7) Withdraw funds in excess of available balances.

d. Penalties. Title 31 United States Code (U.S.C.), Chapters 13 and 15, prescribes penalties for ADA violations.

e. Reporting. FMR Volume 14 contains guidance for reporting violations and determining disciplinary action.

(1) The responsible individual will be held accountable if an over obligation is recorded in the GFEBs. The individual will be required to formally explain why their funding was exceeded and may be subject to command discipline.

(a) J-8/MERM-BD will initiate a memorandum requesting an explanation from the Command Staff Element exceeding AFP or allotment.

(b) The Command Staff Element will reply by 1st endorsement.

(c) Copies of all correspondence will be filed under RN 37g/1100B "Commitment Documents" and are subject to review by the IG or other outside reviewers. (See disposition instructions in Appendix A, Section III.)

(2) The memorandum can be waived if the over execution was caused by an obvious accounting error. A written explanation must be kept on file stating the over execution was caused by an accounting error and explaining corrective action taken. A copy will be maintained under RN 37g/1100B "Commitment Documents"; see disposition instructions in Appendix A, Section III.

Chapter 6

Principles of Commitments and Obligations

6-1. Regulation references

FMR Volume 3, Chapter 8 provides the principles of obligation and defines obligation transactions.

6-2. Commitments

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

b. Purpose. Commitments are recorded in the GFEBS to ensure the availability of funds for future obligations.

c. Reviews. Commitment transactions will be reviewed regularly. Commitments appearing in the GFEBS for more than a month must be researched to determine if they are still valid and should remain as commitments or should be cancelled. This will require assistance from supply and logistics personnel who can provide estimated delivery dates for supplies and equipment, and coordination with contracting offices for award dates.

6-3. Obligations

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

b. Purpose. Timely recording of obligations in the GFEBS is essential to ensure accurate funding status and help to defend funding requirements.

c. Reviews. Higher headquarters review obligations, not commitments, to determine percentages of execution and available funding.

d. Rules of obligation.

(1) Fund Certification. All transactions must be certified for fund availability by the fund certifying officer prior to ordering or accepting goods or services.

(2) Documentary Evidence. An amount shall be recorded as an obligation only when supported by documentary evidence of the transaction. A verbal order or agreement must be reduced to writing before the obligation may be recorded. Written documentation must be uploaded in to the appropriate system of record.

(3) Ten Day Rule. Obligations must be recorded in the official accounting records at the time a legal obligation is incurred. In no instance must obligations be recorded any later than ten calendar days following the day an obligation is incurred. All obligations must be recorded in the same month in which the obligation is incurred.

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

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(5) Bona Fide Need. Obligating funds to purchase supplies at the end of an FY to maintain established stock levels is permissible. Caution should be taken to ensure purchases are not made solely for the purpose of expending funds.

(6) SAF. 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.

(7) Do not order/accept goods or services from a vendor until a valid obligation exists and funds are available for expenditures.

e. Reporting. Obligations incurred without prior documentary evidence or without prior fund certification on documentation may be an unauthorized commitment (UAC), which may potentially lead to an ADA. A UAC determination will be made and the responsible individual will be held accountable. A formal explanation will be required for any obligation incurred without prior documentary evidence or prior fund certification.

(1) J-8/MERM-BD will initiate a memorandum requesting an explanation, to MEPS commanders incurring the obligation without prior fund certification, documentation or both.

(2) The Commander will reply by 1st endorsement explaining what actions occurred and what process will be put in place to avoid further instances.

(3) Copies of all correspondence will be filed under RN 37g/1100B "Commitment Documents" and are subject to review by the IG or other outside reviewers. (See disposition instructions in Appendix A, Section III.)

(4) All information will be provided to J4 for UAC determination.

6-4. Accounting Classification Elements

Accounting classification guidance is found in the DFAS-IN Manual 37-100-xx. (xx = 2 digits for the FY.) Accounting classifications reflect cost identifications on transactions recorded in the GFEBS and the supporting documents. The account classifications must be accurate for proper interpretation and analysis. The following examples represent the majority of USMEPCOM transactions:

a. Civilian personnel services (elements 1100-1200). Obligation accruals are recorded in the month the labor hours will incur.

(1) Labor and benefit accrual estimates for current pay periods are automatically recorded based actual payroll costs from prior pay periods. Accrual estimates are automatically reversed when actual pay period costs are recorded.

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

b. Travel (element 2100). Obligation is recorded not later than the month in which the travel occurs. Obligations are based on:

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

(a) Per diem costs are charged to the appropriation current at the time the expenses are incurred.

(b) 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.

(c) When travel crosses FYs, fund citations applicable to both FYs must be reflected on the travel order. (Note: "Subject to availability of funds" statement is required when spanning fiscal years.)

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

(a) Privately-owned vehicle (POV) costs are charged to the appropriation current at the time travel is performed.

(b) When travel crosses FYs, fund citations applicable to both FYs must be reflected on the travel order. (Note: "Subject to availability of funds" statement is required when spanning fiscal years.)

(3) Miscellaneous Obligation Document (MOD) for estimated costs of GSA-leased vehicles.

(4) Applicant Transportation to/from Consultations.

c. Transportation of things (element 2200). Obligations are made when the documentation is completed. Element is used for commercial transportation of goods for PCS and facility moves.

d. Public utilities, leases, postage (element 2300). Obligations for utilities (e.g., electricity, gas, water, telephone) are recorded in the month as of the end of the utility billing period. A bill for the period 15 October through 14 November is obligated in November.

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

(2) 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.

(3) 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.

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

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

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e. Printing (element 2400). Obligations are incurred upon acceptance of MIPR or when GPC purchase request (PR) is processed in GFEBS.

f. Services (element 2500).

(1) Obligations incurred for contracts will be recorded against funds current when the contract is awarded.

(2) Firm fixed price contracts are obligated for the total fixed price stated in the contract.

(3) Requirements contracts obligations are based on delivery orders.

(4) Blanket purchase agreement obligations are recorded based upon individual deliveries or monthly estimates which are entered into the accounting records using the required commitment document.

(5) Intra-agency and inter-agency support agreements are orders issued to a supporting installation for reimbursable services and 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.

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

(7) Reimbursable work authorizations issued to GSA for minor construction or maintenance of real property become obligations upon acceptance by GSA.

g. Supplies and equipment (elements 2600 and 3100).

(1) Medical supplies ordered through DCAM will automatically interface with GFEBS and obligate.

(2) Operational supplies ordered through GCSS-Army will automatically interface with GFEBS and obligate.

(3) All supplies and services purchased with the GPC will be obligated in GFEBS upon receipt of approved PR. Card holder will place order after PR is fund certified.

(4) Subscriptions to periodicals are purchased with the GPC and charged to the FY current at the time of the purchase, even though the subscription may extend beyond that FY or cover a period of more than one FY.

6-5. Supporting documentation

Documentation to support transactions are maintained within the GFEBS and other feeder systems. All other documentation should be filed under RN 37g/1100B “Commitment Documents”; see disposition instructions in Appendix A, Section III. Supporting documents include receipts for the certified billing statements and the billing statements. Original receipts are preferred; however, printed electronic forms or copies of itemized receipts are acceptable. Receipts must be legible; goods must be itemized/detailed with the item description, quantity, price, and extended price; indicate vendor’s name and address; date of the purchase; and must indicate paid by credit card or zero amount due.

6-6. Yearend actions

Commitments not anticipated to convert to obligations prior to the end of the FY will be cancelled in the GFEBS.

Chapter 7

Records Review and Data Reconciliation

7-1. Purpose

Reports are generated from the GFEBs to validate and reconcile transactions. Generating and reviewing these reports is key to the internal control of financial management and essential to maintaining accurate funds control.

7-2. Open Obligation (Unliquidated Obligation (ULO)) Report

This report is generated by J-8/MERM-BDC and identifies ULO balances (obligations without disbursements/partial disbursements). Each obligation must be reviewed to determine if the transaction is still valid, if the amount is accurate and if the procurement process is complete or follow up is required. Particular attention should be given to each ULO transaction showing no activity for 45 days or more.

7-3. Open Commitment Report

This report is generated by J-8/MERM-BDC and identifies open commitments (commitments waiting for the obligating document). Each commitment must be reviewed to determine if the transaction is still valid and if the amount is accurate. If the commitment is valid, the budget analyst should obtain status on the obligating document. Particular attention should be given to each open commitment older than 45 days.

7-4. Procure to Pay Detail Report

This report is generated by J-8/MERM-BDF and J-8/MERM-BDH and identifies unliquidated obligation balances. The report displays the total amount committed, obligated, invoiced and disbursed against each obligation line at any given time. The report can be customized by each user to capture financial data needed for a particular use. This report is primarily used to assess remaining balances and verify total funds disbursed prior to closing a contract, Military Interdepartmental Purchase Request (MIPR), Reimbursable Work Authorization (RWA), Security Work Authorization (SWA), and GPC transactions.

7-5. Intermediate Document (IDoc) Listing

These listings are generated by J-8/MERM-BDC and identify rejected transactions due to a variety of errors. Corrective actions are required to record the transactions in GFEBs and clear the report.

a. Standard Procurement System (SPS) PR IDoc: Recording a PR for a contract in GFEBs will send an action to the contract office initiating a request for the contract or contract modification. The PR is sent to the contracting office's SPS system. When the contract is awarded, the SPS interfaces with GFEBs to record the contract Purchase Order (PO). The PR and contract PO transactions must match or the contract PO will reject in GFEBs and appear on the IDoc report. The IDoc is researched to determine corrective action.

b. ACCESS ONLINE (AXOL) IDocs: AXOL is the system used for GPC purchases. AXOL interfaces with GFEBs and monthly charges are paid via this interface. If a GPC charge is greater than the obligation in GFEBs, a transaction will appear on the IDoc report. The IDoc is researched to determine corrective action and adjust the obligation in order to process and pay the bank statement in a timely manner.

7-6. SOF

The SOF is a summary report generated and distributed by J8 staff, showing funding, execution and available balances. The report can be generated at any reporting level such as Command, Payroll, HQ or FS. The report can be customized for specific information and reflects near real time (2 to 24 hours) execution. All command elements should review and monitor their SOF Reports. Electronic copies will

be maintained under RN 37g/1100B “Commitment Documents”; see disposition instructions in Appendix A, Section III.

a. Command Level. The Command Level SOF is generated by J-8/MERM-BDC each week and at the end of each month. This report shows AFP, allotment, commitments, obligations, and execution percentages by MDEP. Current year funding and prior year investment funding are included.

(1) Command Summary Status. The Business Intelligence (BI) SOF is run each week to show a Command Summary Status. The report is approved by the BO, or individual delegated by BO, and forwarded to the MEPCOM Commander. The same numbers are reported on the Commander’s Bi-weekly Report to Accession Policy (AP).

(2) Financial Update. The BI SOF is run at the end of the month to show the Command Summary Status. This report is included as a J8 Financial Update and briefed by the J8 during Command and Staff Call.

b. HQ Support Branch. The HQ BI SOF is generated by J-8/MERM-BDH and is used to update HQ Staff Elements’ Spend Plans and the HQ Support Branch AT.

c. FS Branch. The BI SOF is generated by J-8/MERM-BDF and is used to update Field Elements’ SOF and the FS AT.

7-7. Budget Execution Report

The Budget Execution Report is a command senior leadership tool used to measure command execution against annual budgets. The tool is used during Budget Execution Reviews (BER), at a minimum of quarterly, where HQ Staff Elements and Sector HQ representatives each speak to the execution of their requirements.

a. J-8/MERM-BDC extracts end of month data from the GFEBs, prepares and distributes the Budget Execution Reports to all HQ Staff Elements and Sector HQs.

b. HQ staff elements and Sectors will review Budget Execution Reports and be prepared to explain variations between spend plans and execution.

c. J-8/MERM-BDH and J-8/MERM-BDF will assist with analysis upon request. J-8/MERM-BDC will formally explain deviations to higher HQ upon request.

7-8. Joint Reconciliation Process (JRP)

The JRP is a triannual requirement. The purpose of the JRP is to ascertain the validity of recorded and reported data concerning available financial resources. Periodic reviews of outstanding commitments and obligations contribute to accurate accounting reports and reduced unmatched disbursements (UMDs) and ULOs. Joint reviews establish procedures for continuing analysis of the ULOs to ensure all recorded transactions are supported by appropriate documents representing valid obligations. Input is received from Command Staff Elements upon request and is consolidated by J-8/MERM-BDC. The consolidated report is submitted to ABO.

7-9. Command Accountability and Execution Review (CAER) Program

The CAER is a senior command leadership accountability and execution review program intended to optimize purchasing power and increase stewardship of financial resources. Each month end J-8/MERM-BDC accesses the pre-populated template and provides a Commander's self-assessment to include root cause(s) and mitigation actions. The template must be completed NLT 6 days prior to the HQDA briefing. The MEPCOM Commander is pre-briefed by J-8/MERM-BDC and is expected to provide MEPCOM command brief to HQDA in accordance with their monthly schedule.

Chapter 8 Miscellaneous Processes

8-1. General

A variety of authorization forms, invoices and billing documents result in obligation and disbursement of USMEPCOM funds. Some of the procedures used to approve, obligate and pay commercial vendors and government agencies are listed in the following paragraphs. Command Elements will ensure proper approvals and funding are obtained, goods and services are received and invoices and bills are correct and promptly paid.

8-2. MEPS' Supplies

a. Approved funding. Requests and funding for supplies is accomplished through the annual budget process. The approved AFP is annotated on budget submissions and returned.

b. Funds distribution. Based on available funding, quarterly allotment is distributed for medical (DCAM), general (GCSS-Army), and emergency (GPC) purchases using funded Work Breakdown Structures (WBS) at BN level. SOF Reports are provided showing the AFP, quarterly allotments and available balances.

c. Funding Priority. Funding is distributed to reflect the command's preferred method of ordering supplies through DCAM and GCSS-Army.

d. Tracking costs and documentation. MEPS are responsible to track actual costs versus estimates, notify FS of any cost adjustments, maintain documents/provide for various audits within 1 business day upon request.

8-3. MEPS' Recurring Monthly Services

a. Approved funding. Requests and funding for recurring services are accomplished through the annual budget process. The approved AFP is annotated on budget submissions and returned.

b. Funds distribution. Based on available funding, quarterly allotment is distributed to allow for 3 months on a single PR. SOF Reports are provided showing the AFP, quarterly allotments and available balances.

c. Certification and Obligation of funds. Funds for all recurring services will be certified, obligated and supported using the GPC document. Submit a completed PR to J8 DCAS e-mail box (osd.north-chicago.usmepcom.mbx.hq-j8-mrm-dcas-admin@mail.mil), NLT the 15th of the month prior to the start of the next quarter. FS will certify and return the PR prior to the start of the next quarter.

d. Tracking costs and documentation. MEPS are responsible to track actual costs versus estimates, close the PR upon receipt of the final invoice for the quarter, notify FS of any cost adjustments, maintain documents/provide for various audits within 1 business day upon request.

8-4. MEPS' Minor Facility and Security Funding Process

a. J-1 security and J-4 facility approved requests will be forwarded to J-8/Field Support Branch for funds certification and processing. The fund certified PR will be returned to the MEPS for procurement.

Instructions to submit requests for approval can be found in UMR 380-1, USMEPCOM Security Program and UMR 420-3, USMEPCOM Facilities Management).

b. No Facility or Security procurements are permitted without prior approval **AND** prior fund certification.

c. MEPS will ensure the vendor is paid and all related documents are maintained.

8-5. MEPS' Student Testing Funding Process

This process is specific to the following: Center of Influence (COI), ESS Memberships, State and Local Conventions, Booth Rentals, and Test Administrators (TA) and Proctors (TA&P).

a. Approved requests will be forwarded to J-8/Field Support Branch for funds certification and processing. The fund certified PR will be returned to the MEPS for procurement. Instructions to submit requests for approval can be found in UMR 601-4.

b. No testing procurements listed above are permitted without prior approval **AND** prior fund certification.

c. MEPS will ensure the vendor is paid and all related documents are maintained.

8-6. Fitness Memberships

Approval authority is delegated to Sector Commanders. Specific guidance is contained in UMR 608-1.

a. Approved requests will be forwarded to J-8/Field Support Branch for funds certification and processing.

b. No procurements are permitted without prior approval **AND** prior fund certification.

c. MEPS must ensure no lapse in memberships occur. Submit requests for approval NLT 30 prior to current membership expiration. Use of memberships are NOT authorized if a lapse in membership occurs. Individuals may be held liable for payment.

d. MEPS will ensure the vendor is paid and all related documents are maintained.

8-7. Information Mission Elements Need Statement (IMENS)

An IMENS request must be prepared and submitted by the functional proponents at the MEPS or the Sector Information Technology Specialist (ITS) to request changes to the command approved hardware and software lists. J-8/MERM-BDH will certify funding only after the IMENS request has been approved by J-6/MEIT. Instructions for submitting an IMENS request can be found in Appendix C of USMEPCOM Regulation 25-1.

8-8. Invoices from commercial sources

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

a. 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.

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

c. The receiver must date stamp the invoice upon receipt. The date stamp must include the MEPS' name and date the invoice or billing document was received along with the word "received." The date is used to determine if the vendor is entitled to payment of interest under the Prompt Payment Act.

8-9. Miscellaneous Payments

Miscellaneous Pay Process is for items not payable by GPC or covered under any contract or agreement such as an authorized reimbursable not covered by a MIPR, Out of pocket expenses and Legal settlements.

8-10. Cash collections

Occasionally MEPS will receive a refund from a commercial vendor due to an overpayment. Checks from the vendor must be made payable to the U.S. Treasury. MEPS will forward all supporting documentation and checks to HQ J-8/MERM-BDC. HQ J-8/MERM-BDC will prepare and submit the DD Form 1131, Cash Collection Voucher.

8-11. Credit Card Rebates

There are two types of credit card rebates; One for Centrally Billed Accounts (CBA) and the other for Government Purchase Cards (GPC).

a. CBA Rebates. USMEPCOM manages and reconciles the Centrally Billed Accounts used by the Services for Meals & Lodging, and Applicant Transportation. Rebates are received quarterly for prompt payment of these accounts.

(1) The Budget Officer determines the line of accounting (LOA). J-8/MERM-BDC provides the LOA to DFAS at the beginning of the fiscal year. All CBA Rebates are recorded using the same LOA.

(2) The bank sends the rebates to DFAS electronically each quarter and DFAS notifies J-8/MERM-BDC via e-mail. The e-mail provides the document number and amount of the rebate.

(3) J-8/MERM-BDC ensures all rebates clear in GFEBS and are recorded on the CAT as they are received from DFAS.

b. GPC Rebates. USMEPCOM receives quarterly rebates from the bank based on a percentage of credit card usage.

(1) The bank sends J-8/MERM-BDC a spreadsheet with the rebate amounts.

(2) J-8/MERM-BDC creates a transaction in GFEBS (FB65) with the LOA.

(3) J-8/MERM-BDC prepares a DD1131 with the appropriate LOA, sends to DFAS for processing and ensures all rebates clear in GFEBS.

8-12. Jury Duty

Employees paid for jury duty are put on administrative leave for the time period serving and are required to pay the government for any reimbursement they received.

- a. Employees will send a check written to U.S. Treasury to the Customer Service Representatives (CSR) in J-1/MEHR-CP.
- b. CSRs will prepare a DD1131 and send the form to J-8/MERM-BDC.
- c. J-8/MERM-BDC will create a transaction in GFEBS (FV50) with the document number and LOA. The document number on the DD1131 and the form is returned to the CSRs.
- d. The CSRs will mail the DD1131 and the check to DFAS for processing.
- e. J-8/MERM-BDC will ensure all checks clear in GFEBS.

Chapter 9 Civilian Pay Program

9-1. Civilian awards

Monetary and Non-Monetary awards must comply with DoD FMR Volume 8 Chapter 3, DoDI 1400.25 Vol 451 and other applicable regulatory guidance. USMEPCOM Award Program policies and procedures are published in UMR 600-25.

a. MERM-PP Division establishes monetary command award targets based on guidance from the Office of the Under Secretary of Defense received through J1-MEHR. Targets will include funding amounts for monetary awards and numerical amounts for Quality Step Increases if available.

b. Targets will be released to Command Staff Elements during the 2nd quarter of the FY, pending timeliness of the program guidance. Sectors will distribute award target to their specified BNs and MEPS.

c. MERM-PP will monitor program execution at command level. Award submission and execution will be monitored, managed, and tracked at the user (Director, Sector, MEPS) level.

d. Award submissions will be processed using AutoNoa. User is responsible for ensuring funding is available prior to any submission of monetary awards.

9-2. Recruitment, Relocation, and Retention Incentives (RRR)

RRR incentives must comply with DoD FMR VOL 8 Chapter 3 and all other applicable regulations. Incentive amounts will be determined based on command need and through negotiations. Application of RRR must be receive prior approval of designated approving official. All request must include MERM-PP concurrence of funds availability.

a. Recruitment Incentive. May be paid to an eligible newly appointed employee, under the condition specified in the regulations, provided USMEPCOM has determined the employee's position is likely to be difficult to fill in absence of an incentive.

b. Relocation Incentive. May be paid to a current eligible employee to accept a position in a different geographical area who must relocate without a break in service. The position is likely to be difficult to fill in absence of an incentive.

c. Retention Incentive. May be paid to a current employee who has an unusually high or unique qualifications or when the command has a special need for the employee's services, therefore essential the command retain the employee.

9-3. Permanent Change of Station (PCS) moves

PCS costs are part of the payroll budget. J-8/MERM-PP and J-1/MEHR-CP will be notified by the hiring official when an authorization to hire will require a possible PCS move. The servicing civilian personnel office will contact J-1/MEHR-CP and provide them with a Travel Order DD Form 1614 for civilian employees requesting a funding citation. J-8/MERM-PP will provide the fund citation to J-1/MEHR/CP and record the obligation in GFEBS. J-8/MERM-PP will be maintain an electronic copy of the PCS orders under RN 37g/1100B "Commitment Documents"; see disposition instructions in Appendix A, Section III.

Chapter 10**Summary of Command Unique Financial Management Policies****10-1. Purpose**

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

10-2. 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 directed by the parent service is paid by the parent service. Fund citations must be obtained from the parent Service prior to travel with the exception of Navy. Navy funding is provided to MEPCOM via a reimbursable MIPR. A Navy LOA will be provided by MEPCOM.

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

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

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

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

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

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

(3) Military traveling on emergency leave are authorized Government procured space required 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.

10-3. Allowed purchases

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

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

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

d. Training crossing FYs. Training may be paid for in the current FY for training received in the next FY only if date of payment received in the current FY is a condition of obtaining a seat for the training in the next FY. Example: FY18 funds may be used if payment must be received within two weeks before the training class begins on 10 Oct 2018 (FY19). Or, payment must be received by 30 September 2018 to guarantee a spot in a class beginning on 1 Nov 2018, (FY19). In this case, ensure no other class at a later date is an option. In all cases, the situation should be obtained in writing from the vendor.

10-4. Prohibitions

a. Farewell gifts or plaques are not authorized to be purchased with appropriated funds.

b. Except for the USMEPCOM Armed Services Vocational Aptitude Battery (ASVAB) testing staff and Sector/MEPS Education Services Specialist, appropriated funds may not be used for the purchase of business cards for military or civilian personnel. Requests for purchase of business cards using appropriated funds must be processed through J-3/MEOP-TD. USMEPCOM Command Group personnel, directors, special staff officers, sector commanders, sector sergeant majors, MEPS commanders, and MEPS noncommissioned officers (NCOs) may produce business cards in-house utilizing Government materials and existing computer hardware software. Cards will be printed on perforated card stock.

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

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

10-5. Guidance counselors and recruiting liaison support

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

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

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

10-6. Grievances and investigations

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

**Appendix A
References**

Section I

Publications referenced in or related to this publication

Army Regulation (AR) 1-1

Army Planning, Programming, Budgeting, and Execution System

AR 25-400-2

The Army Records Information Management System (ARIMS)

AR 37-47

Official Representation Funds of the Secretary of the Army

Command Program Guidance Memorandum (CPGM)

Army G-8 PAE

DFAS-IN Manual 37-100-FY

The Army Management Structure Fiscal Year

DoD 7000.14-R

Department of Defense Financial Management Regulation (DoD FMR)

FMWG SOP

How the Army Runs, 20xx-20xx, (xx = current calendar year publication)

A Senior Leader Reference Handbook, U.S. Army War College, Chapter 8 and 9

JTR

Joint Travel Regulation

Title 10, United States Code (USC), Section 2805

Armed Forces, Unspecified Minor Construction

Title 31, United States Code (USC), Chapters 13 and 15

Money and Finance, The Budget Process, Appropriations and Appropriations Accounting

UMR 5-2

Inter service and Intragovernmental Support

UMR 15-1

Boards, Commissions and Committees Governance Program

UMR 25-1

Information Technology Management

UMR 380-1

Security Program

UMR 420-3
USMEPCOM Facilities Management

UMR 600-25
Awards Program

UMR 601-4
Student Testing Program

UMR 608-1
Wellness and Readiness Program

UMR 690-13
Civilian Personnel Management Program

UMR 715-5
DoD GPC and Procurement Procedures

Section II
Forms referenced in or related to this publication

DD Form 448
Military Interdepartmental Purchase Request (MIPR).

DD Form 577
Appointed/Termination Record – Authorized Signature.

DD Form 1131
Cash Collection Voucher.

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

DD Form 1614
Request and Authorization for DoD Civilian Permanent Duty or Temporary Change of Station (TCS).

FPS Form 57(T)
Security Work Authorization (SWA).

GSA Form 2957
Reimbursable Work Authorization (RWA).

SF 1164
Claims for Reimbursement for Expenditures on Official Business.

Section III

Required Record Numbers

1e/800D: Delegation of Authority.

Disposition. Keep in office files until record is rescinded or no longer needed, then destroy.

Privacy Act (PA) System Number: N/A

Referenced in paragraph 1-6b(2)(f)

1-1e4/800D: Operating Budgets – Records Other Than Final Published COBs.

Disposition. Keep in office files until record is 3 years old, then destroy.

PA System Number: N/A

Referenced in paragraphs 4-1e(3)(b), 4-2b, 4-6

37aa/1100B: Certifying/Accountable Official Appointments.

Disposition. Keep in office files until record is obsolete or superseded, then until no longer needed, not to exceed 6 years, then destroy.

PA System Number: T1300

Referenced in paragraph 1-6c(3)

37g/1100B: Commitment Documents

Disposition. Keep in office files until record is 2 years old, then destroy.

PA System Number: N/A

Referenced in paragraphs 4-8, 5-3d(1)c, 5-3d(2), 6-3e(3), 6-5, 7-6, 9-3

Appendix B
Sample Format of a Delegation of Funds Control Authority

J-8/MERM-BD

[DATE]

MEMORANDUM FOR [RANK, NAME, POSITION, MEPS]

SUBJECT: Delegation of Funds Control Authority

This memorandum specifies the only current funds control authority for your organization and is Effective [DATE].

In accordance with UMR 37-1, paragraph 1-6, 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 redistribute funds appropriately for the support of your mission, to maintain administrative control of all funds received, in accordance with regulations, and to impose additional restrictions as may be required to assure funds control.

Funding authorizations are issued to you by HQ USMEPCOM, J-8 (Resource Management) (J-8/MERM-BDF), Budget Division, Field Support Branch, on the Budget Spend Plan total funding column. Obligations made by your organization must not exceed the Total Funded Amounts by Management Decision Package (MDEP). This is a strict rule. Obligations and commitments leading to obligations cannot be made in anticipation of additional funding. The funds must have been already issued to you at the time you obligate them.

Your responsibilities as Funds Certifying Officer include:

- a. Reading and complying with the provisions of the DoD FMR Volume 3 Chapter 8, Volume 14 Chapter 2 and UMR 37-1.
- b. Reviewing your funding status monthly.
- c. Ensuring no obligations or commitments are authorized or incurred without proper authority or in excess of available funding.
- d. Advising HQ USMEPCOM, J-8/MERM, Budget Division, Field Support Branch, immediately upon determining any commitment or obligation has incurred without proper authority or in excess of available funding.

Complete and sign the acknowledgment in the 1st Endorsement below within 10 days after receiving this memorandum.

Email a copy of the completed memorandum along with a signed DD Form 577 directly to the Field Support Branch Chief. A DD Form 577 template is located on

[TOC](#)

Spear>Headquarters>J8>Budget Division>Field Support Branch>DD577 V. Nov 2014 (Template).

This authority to obligate funds will expire without further notification upon your departure from command of the MEPS. Upon your departure you must complete blocks 18 and 19 of Section IV, Termination of Appointment, on the DD Form 577 and forward to the above J8 Global Mailbox.

(name)
Budget Officer

Attachments:
As Stated

ACKNOWLEDGEMENT

I acknowledge my appointment as a Funds Certifying Officer and the attendant funds control responsibilities. I have read the regulatory material and understand that obligations and commitments in my MEPS must not exceed the funded amount authorized on the Budget Spend Plan.

[SIGNATURE BLOCK]

Appendix C

Chart of appropriations, SAGs, MDEPs and description of funds and uses by MEPCOM

Appropriation	SAG	MDEP	MEPCOM Requirements (Funding Examples)
<p>2020 Operations Maintenance, Army (OMA)</p>	<p>332 (Examining Activities)</p>	<p>FAME (Core Operations and Testing)</p>	<p>Civilian Payroll *Testing and administrative personnel</p> <p>Field Support *Travel (testing and administrative personnel) *Training (testing and administrative personnel) *Supplies (general operating) *Services (cable, shredding, shipping) *COI Events, Booth Rentals, Test Administrator and Proctors *Minor Furniture/Equipment *Parking Reimbursements</p> <p>Headquarter Support *Travel (testing and administrative personnel) *Training (testing and administrative personnel) *GSA Vehicles (MEPS and HQ) *Services (cable, shipping, copier, cell/wireless/blackberry) *Supplies (general operating) *Conferences – HQ Sponsored *Furniture *Equipment and Equipment Maintenance *Operations Support (ATAAPS, EAP, UPS, Contracts, Ft Knox contract Support, Printing, PWC Support) *Litigation Settlements/Courts and Boards</p>
		<p>MU2P (Automated Data Processing)</p>	<p>Civilian Payroll *Information Technology Specialist (ITS) personnel</p> <p>Headquarter Support *Travel (ITS personnel) *IT Training *Certification and Accreditation *ADP Hardware and Software to include maintenance *IT Support Services - Contractual Labor Services *ADP Licensing *System Purchases (small-scale buys for monitors, keyboards, mice, label printer, headsets, battery replacement, GPS for HQ)</p> <p>NOTE: As a general rule, the O&M appropriation is used for expense items (sustainment, repair, and maintenance) and items or systems under the \$250K threshold.</p>

Appropriation	SAG	MDEP	MEPCOM Requirements (Funding Examples)
<p>2020 Operations Maintenance, Army (OMA)</p>	<p>131 (Base Operations Support)</p>	<p>QLEA (Leases)</p>	<p>Headquarter Support *Leases *Force Protections Services *Sustainment and Maintenance of Security Equipment *Annual Work Plan (Tenant Improvement, Major Facility Projects) *PWC Support *Network Support Cabling *Services (custodial, utilities, installation support)</p> <p>Field Support *Minor Facility Purchases</p>
		<p>QPSM (Physical Security Matters)</p>	<p>Headquarter Support *Security equipment (cameras, x-ray machines, hand held wands, etc.,) *Travel to MEPS for security matters</p>
		<p>QOIM (Base Information Management Operations)</p>	<p>Headquarter Support *HQ and MEPS telephone services</p>
		<p>QDPC (Soldier Recreation & Community Support)</p>	<p>Field Support *Gym Memberships</p>
		<p>QACS (Army Community Services)</p>	<p>Headquarter Support *Support Family Advocacy Program (pamphlets, related supplies, etc.)</p>
		<p>VTER (Anti- Terrorism)</p>	<p>Civilian Payroll *Anti-Terrorism (AT) personnel</p> <p>Headquarter Support *Travel for AT personnel *ATO Courses (Level II and III)</p>

Appropriation	SAG	MDEP	MEPCOM Requirements (Funding Examples)
<p>2020 Operations Maintenance, Army (OMA)</p>	<p>434 (Other Personnel Support)</p>	<p>VCND (Counter Narcotics/De mand Reduction)</p>	<p>Civilian Payroll *Medical Personnel assigned CNP/DAT duties</p> <p>Headquarter Support *Shipping costs for CNP/DAT specimens</p>
		<p>VSHP (Sexual Harassment/ Assault Response & Prevention (SHARP))</p>	<p>Civilian Payroll *HQ SHARP Personnel</p> <p>Headquarter Support *Travel for HQ SHARP Personnel NOTE: HQ FAME is used to fund MEPS SHARP designated personnel.</p>
<p>2020 Operations Maintenance, Army (OMA)</p>	<p>324 (Training Support)</p>	<p>TTDY (Military Training Specific Allotment)</p>	<p>Field Support *Travel and per diem costs for Army soldiers to attend selected courses of instruction.</p>
<p>2035 Other Procurement, Army (OPA)</p>	<p>529 (Automate d Data Processing Equipmen t)</p>	<p>MU2P (Automated Data Processing)</p>	<p>Headquarter Support *Life cycling IT Equipment *System Purchases</p> <p>Note: OPA appropriation is used for investment items/systems that exceed the \$250K threshold. Congress specifically prohibits the use of OMA for any item or system with an investment cost greater than \$250K.</p>
<p>2040 Research Development Testing Evaluation (RDTE)</p>	<p>655 USMEPC OM Transform ation- Informatio n Technolog y Moderniza tion</p>	<p>MU2P (Automated Data Processing)</p>	<p>Headquarter Support *Project Management *Business Process Re-engineering (BPR) *Consulting *Design and Engineering</p> <p>Note: RDT&E appropriation is used for both expenses and investment items that involve research and development type activities (no threshold).</p>

Appropriation	SAG	MDEP	MEPCOM Requirements (Funding Examples)
<p>0130 Defense Health Program (DHP)</p>	<p>841 (General Medical Examining Activities)</p>	<p>HSDH (Defense Health Program (DHP))</p>	<p>Civilian Payroll *Medical Personnel</p> <p>Field Support *Travel for MEPS Personnel *Training for MEPS Personnel *Applicant Transportation to Consults/Ancillary Services *Services *Supplies</p> <p>Headquarter Support *Travel for HQ Medical Personnel *Training for HQ Medical Personnel *Medical Leadership Training Seminar *Pre-employment PD Physicals *Fee Base Contract *Medical Consult Contract *Medical Waste Disposal Contract *Medical Waste Disposal Training *Medical Supplies & Equipment *Tobyhanna & DCAM MEPS Shipping</p>

References:

DFAS-IN Manual 37-100-xx <https://www.asafm.army.mil/dfas.aspx?doc=37-100>

Appendix D

Management Control Evaluation Checklist - FM

GENERAL ADMINISTRATIVE

1. Does a standard operating procedure (SOP) or local regulation exist to identify and support a sound control environment?
2. Is the document referred to in question one required reading on at least a biennial basis for all employees?
3. Are officers or employees in key stewardship positions unrelated (by blood or marriage) to one another?
4. Are duties separated so no single individual can control a series of related transactions from beginning to end?
5. Are audit reports or synopses thereof systematically distributed to managers and supervisors?
6. Are internal audit reports reviewed and acted on by senior management officials?
7. Does management follow up on audit findings?
8. Are managers and supervisors afforded an opportunity to obtain training to stay abreast of state-of-the-art methodologies in the financial management field and maintain required certifications?
9. Are employees afforded an opportunity to obtain remedial training to keep them abreast of state-of-the-art methodologies in the financial management field and maintain required certifications?
10. Is there a current, clear, and unbroken chain of written delegation of authority to certify funds?
11. Have all key certifying officials taken Fiscal Law Training within the last three years?

FUNDS CONTROL

1. Do locally published fund control policies exist? Are the policies comprehensive, definitive and followed? Are funding policies and controls adequate to prevent an over-distribution of funds?
2. Is there a comprehensive process in place to monitor and manage award targets? Are processes and controls adequate to prevent issuing awards in excess of targets?
3. Is there supporting documentation for all funding issued and distribution?
4. Are funds distributed timely upon receipt?
5. Are timely reports of available obligation authority furnished to all command elements?
6. Does the operating agency verify availability of funds prior to withdrawal of any funds?
7. Were any funds distributed on Audit Trails in excess of formal funds distribution in GFEBs? If so, was corrective action immediately initiated?
8. Are fund control reports reconciled to funds distribution in GFEBs on at least a monthly basis? Are differences researched and corrected?
9. Do procedures require all actions affecting a fund balance to be certified by an individual knowledgeable about the balance?
10. Are monthly summary or status reports shared with management and HQ Staff Elements?
11. Is funding obligated and disbursed in accordance with legal restrictions and limitations to ensure DoD-appropriated funds are used for their intended purpose and in compliance with OMB guidance?
12. Are trends in obligation adjustments of expired appropriations identified and analyzed to minimize reoccurrence?
13. Are periodic reviews conducted at least quarterly to review and analyze budget execution?
14. Are estimated and actual costs compared and all variances analyzed?
15. Is monthly performance against monthly obligation plans evaluated and are monthly deviations of greater than +/- 5% researched to determine the cause of the deviation?

DOCUMENT PROCESSING AND CONTROL

1. Is the correct Line of Accounting (LOA) assigned to commitment and obligation transactions in GFEBS?
2. Are commitment and obligation actions processed in a timely manner?
3. Were obligations processed in the month the obligating action occurred?
4. Are transactions entered into GFEBS for documents within 10 days of receipt?
5. Were funds for all recurring services certified and obligated NLT the 15th of the month prior to the service beginning? Were the requested services supported by a GPC PR?
6. Are commitment and obligation adjustments recorded promptly upon receipt of supporting documentary evidence?
7. Are journal vouchers (JVs) properly approved and controlled?
8. Are erroneous source documents (contracts, payroll master files, and so forth) corrected upon receipt of the initial reject to avoid future recurring rejects?
9. Are commitments and obligations recorded and reported in the proper accounting period and fiscal year for Army procurement appropriations; Research, Development, Test, and Evaluations (RDT&E) appropriations?
10. Are any goods or services ordered or accepted prior to ascertaining fund availability?
11. Were any obligations incurred before funds were issued?
Are commitment/obligation controls adequate to preclude an over-commitment of funds?
12. Are all commitment/obligation transactions supported by fund certified documentation?
13. Were all funds obligated for the categorical purpose for which they were appropriated?
14. Are joint reviews conducted and necessary adjustments made for commitments and obligations?
15. Are joint reviews conducted three times each year?
16. Are reviews conducted of all disbursement and collection vouchers for the purpose of liquidating the obligations?
17. Are periodic reviews conducted for obligations and unliquidated obligations (ULOs) where there has been no activity for more than 45 days?
18. Are there periodic reviews conducted for open commitments, specifically those older than 45 days?
19. Are obligations adjusted or canceled when a bona fide need no longer exists or a disbursement will not be required?
20. Is every reasonable effort made to resolve all of an appropriation's unliquidated obligations before the appropriation closes?
21. When performing analyses of reconciliations of accounting data, are significant adjustments in expired appropriations reviewed to determine cause?

Appendix E
Glossary

ABO
Army Budget Office

ADA
Anti Deficiency Act

AFP
Annual Funding Program

AFP Approved
Annual Funding Program after President's Budget (PB) is signed into law

AFP Planning
Annual Funding Program based on PB POM Locked numbers, but before a signed budget

AG
Activity group

AP
Accession Policy

AR
Army Regulation

AST
Assistant Supply Technician

AT
Audit Trail

ATAAPS
Automated Time and Attendance Program System

ATO
Antiterrorism Officer

BC
Board Chart

BES
Budget Estimate Submission

BI
Business Intelligence

BN
Battalion

BO

Budget Officer

CAT

Command Audit Trail

CMO

Chief Medical Officer

COA

Comptroller of the Army

COB

Command Operating Budgets

COI

Center of Influence

CONUS

Continental United States

CPA

Commander's Program Assessment

CPGM

Command Program Guidance Memorandum

CSR

Customer Service Representative

CY

Current Year

DA

Department of the Army

dbCAS

database Commitment Accounting System

DD

Department Defense

DDRP

Drug Demand Reduction Program

DFAS

Defense Finance and Accounting System

DFAS-IN

Defense Finance and Accounting System - Indianapolis

DHA

Defense Health Agency

DHP

Defense Health Program

DNO

Directorate of Network Operations

DoD

Department of Defense

EEE

Emergency and Extraordinary Expense

ELEMENTS:

Command Staff Includes Payroll, HQ Directorates, Special Staff, MEPS, BNs, Sectors

HQ Staff Includes HQ Directorates, Special Staff

Field Includes MEPS, BNs, Sectors

ESS

Education Services Specialist

FAD

Funding Authorization Document

FM

Financial Management

FMWG

Financial Management Working Group, Financial Working Body under the governance program

FS

Field Support

Fund Center

Used to document specific organization elements within the Army that are authorized to receive, distribute, and manage funds

FY

Fiscal Year

GPC

Government Purchase Card

GSA

General Services Administration

GFEBs

General Fund Enterprise Business Systems

Higher HQ

Includes ABO and MEDCOM

HQ

Headquarters

HQ USMEPCOM

Headquarters, United States Military Entrance Processing Command

HQDA

Headquarters, Department of the Army

IAW

in accordance with

IDOC

Intermediate Document

IG

Inspector General

IR

Internal Review

IRA

Internal Review Audit

IRE

Internal Review Evaluator

ITS

Information Technology Specialist

J-1/MEHR

Human Resource Directorate

J-1/MEHR-CP

Human Resource, Civilian Personnel Division

J-3/MEOP-TD

Operations, Testing Division

J-4/MEFA-CD

Facility and Acquisition, Contracting Division

J-5/MEPT

Strategic Planning and Transformation Directorate

J-8/MERM

Resource Management

J-8/MERM-BD

Resource Management, Budget Division

J-8/MERM-BDC

Resource Management, Budget Division, Command Team

J-8/MERM-BDF

Resource Management, Budget Division, Field Support Branch

J-8/MERM-BDH

Resource Management, Budget Division, Headquarters Support Branch

J-8/MERM-PP

Resource Management, Programs and Policy Division

LOA

Line of Accounting

MDEP

Management Decision Package

MEDCOM

Medical Command

MEPCOM

Military Entrance Processing Command

MEPS

Military Entrance Processing Station

MIC

Management Internal Controls

MIPR

Military Interdepartmental Purchase Request

SPEND PLAN

Monthly plan when obligations will occur in GFEBS

MSS

Mission Support Specialist

NAVCOMPT

Navy Comptroller

OA

Operating agency

OMA

Operations and maintenance, Army

OMB

Office of Management and Budget

OPA

Other Procurement Army

ORF

Official Representation Funds

OSD

Office of the Secretary of Defense

PA

Privacy Act

PAE

Program Analysis & Evaluation

PB

President's Budget

PBAC

Program Budget Advisory Committee

PBG

Program Budget Guidance

PB LOCK

President Budget Lock, anticipated annual funding

PCS

Permanent Change of Station

PEG

Program Evaluation Group

POM

Program Objective Memorandum

POV

Privately-owned vehicle

PPBE

Program, Planning, Budget, Execution

PR

Purchase Request

PSS

Program Support Specialist

RDT&E

Research, Development, Testing and Evaluation

RN

Record number

RMT

Resource Management Tool

RRR

Recruitment, Relocation, and Retention

SA

Secretary of the Army

SAF

Subject to Availability of Funds

SAG

Sub Activity Group

SF

Standard Form

SOF

Status of Funds

SPS

Standard Procurement System

TA

Test Administrator

TA&P

Test Administrator and Proctor

UAC

Un Authorized Commitment

ULO

Un Liquidated Obligation, Obligations greater than disbursements

UMD

UnMatched Disbursements

UMR

USMEPCOM Regulation

UFR UnFinanced Requirement

External Command requirements sent to ABO or MEDCOM to request additional funding for

Internal Command requirements held within, pending funding

U.S.C.

United States Code

USMEPCOM

United States Military Entrance Processing Command

WBS

Work Breakdown Structure, A cost element in GFEBS to capture like purchases

YEC

Year End Close (Closing)