

STATE OF WEST VIRGINIA
ADJUTANT GENERAL'S DEPARTMENT
CHARLESTON 25311

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FINANCIAL ADMINISTRATION

ADMINISTRATION AND CONTROL OF FUNDS

Series 51

1. References.

a. Army

- (1) AR 37 series as applicable
- (2) NGR 37-108
- (3) WVMR 37-15

b. Air

- (1) AFR 170-3 as applicable
- (2) AFR 170-8
- (3) AFR 170-13
- (4) AFR 177-16
- (5) AFM 67-1 as applicable
- (6) AFM 172-1
- (7) AFM 177-100 series

2. General.

a. Purpose. The procedures outlined herein are published for information, guidance, and compliance of consumers for which the USPFO and Assistant USPFO for Air (Fiscal) have funding responsibility, and as an instruction to fiscal technicians in offices of the USPFO and Assistant USPFOs.

b. Responsibility of Army Fund Managers and Consumers. No person, organization, or office is authorized to incur an obligation without authorization in writing or prior approval from the USPFO for West Virginia. Fund Managers and Consumers are responsible for establishing effective control of funds to prevent overobligation, overexpenditure, or exceeding any applicable statutory or administrative limitation. The WV Financial Training Guide will be used to establish the administrative control of funds required by fund managers.

c. Responsibility of USPFO and Assistant USPFOs for Air (Fiscal). The USPFO and Assistant USPFOs for Air (Fiscal) are responsible for control of funds and will account for same in accordance with applicable laws and regulations.

3. Definitions.

- a. Consumer. Activity or unit which uses or spends appropriated funds.
- b. Obligations. An action which will result in a valid claim against the US Government payable from the appropriation or funds involved. (See AR 37-21 or AFR 177-16.)
- c. Commitment. A commitment is a specific amount of currently available funds reserved for a specified action, based on firm requisitions, purchase requests, directives requiring commencement of actual procurement actions, or other authorized written evidence on acceptable forms, which indicate intention to incur obligations.
- d. Fund Manager. An individual designated in writing by the USPFO or Program Manager to administratively control and obligate funds issued by the USPFO. Distribution of funds by the USPFO to fund managers is any documented action which makes funds available in a stated amount to specified organizational unit for obligation and expenditure. (Fund Managers identified as Program or Activity Managers as designated in WVMR (ARMY) 37-15.)

4. Obligation of Funds (ARNG). Funds issued in writing by the Comptroller Division on USPFO Fm 9 are available targets to Fund Managers and may be obligated as provided in pertinent regulations. Fund Managers will be issued funds for administrative control. However, commanders as consumers have a responsibility to reserve and properly administer funds for subsistence, hospitalization/disability, medical care, automotive fuels, IDT travel, laundry and dry cleaning services, among others. Ordering Officers for subsistence and repair parts must insure that funds have been reserved prior to assuming any obligations to the Government.

5. Authority.

a. All personnel authorized to commit, obligate, or expend Federal funds will become cognizant of the following statutes and directives:

- (1) Title 31 USC 1571 (See Appendix A, AR 37-20 (ARNG) and Appendix A, Attachment 1, AFR 177-16 (ANG)).
- (2) DoD Directive 7200.1 (See Appendix C, AR 37-20 (ARNG) and Attachment 1, AFR 177-16 (ANG)).
- (3) Entire AR 37-20 w/changes and AR 37-21 w/change. (ARNG)
- (4) AFR 177-16 (AIR)

b. All personnel authorized to commit, obligate, or expend Federal funds are required to certify in writing that they have read and understand the provisions of statutes and directives listed in para 5a above. The USPFO will prepare and forward to each applicable individual (ARNG), the necessary statements for signature. Program Managers who delegate authority to subordinates under provisions of para 15, AR 37-20 will ensure that person delegated the authority to obligate, commit, or expend Federal funds becomes familiar with the provisions noted above, and that he/she certify this in writing.

c. Funds issued on USPFO Form 9 to Fund Managers (ARNG) will not be subdivided to smaller units. The objective is to finance each operating unit at the highest practical level.

6. Delegation of Authority.

a. Program Managers may delegate authority to obligate and establish administrative control of funds in accordance with the provisions of references 1a and 1b. All delegations of such authority will be in writing to an individual by name.

b. Delegation of authority will not relieve Fund Managers of their responsibilities under this regulation nor will it relieve other personnel of their responsibility for violations which result from failure to comply with established control policies and procedures.

7. Review and Analysis (ARNG). An informal review and analysis will be conducted by Fund Managers within their areas of responsibility. This process must be continuous. The USPFO will conduct review and analysis of all funding areas continuously and provide Fund Managers with fund balances as often as required but not less than quarterly. Fund Managers will continuously monitor requests for fund reservations and modify those requests as necessary to prevent an over-commitment or over-obligation of funds. Any reserved funds must be cancelled as soon as the requirement no longer exists. Fund Managers must not depend upon the USPFO to maintain necessary records to satisfy review and analysis and record keeping requirements.

8. Adjustments of Obligations, Commitments, and Fund Reservations.

a. Where obligations or reservations of funds previously made by or for a consumer are cancelled, amended or changed, and a corresponding adjustment is required in USPFO accounting records, a copy of the document affecting the change will be furnished the fiscal section of the USPFO or Air National Guard Base, as applicable.

b. Action copies of all General Supply Stock Fund (GSSF) requisitions will be routed through fiscal offices where copies will be reproduced as required (ANG).

9. Adjustment of Funds. Requests for adjustment of funds will be made by the Fund Manager to USPFO or Assistant USPFO (Fiscal) as applicable, by

established procedures. Requests must be complete and justified. Funds will not be used for other than their originally specified purpose without USPFO approval.

10. Records. Fund Managers or their designated representatives assigned responsibilities under provisions of AR 37-20 (ARNG) and AFR 177-16 (ANG) will maintain adequate accounting records to provide full disclosure of financial operations, and the current status of funds.

11. Emergencies. In the event of injury, vehicle accident, or similar emergency which occurs without warning and which would create an obligation against the Government, telephone the USPFO or Assistant USPFO for Air promptly, at least within 24 hours, giving details of the action and estimated costs to be incurred. This telephone report does not eliminate the requirements for written reports covering the same action.

FOR THE GOVERNOR:



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