

STATE OF WEST VIRGINIA  
ADJUTANT GENERAL'S DEPARTMENT  
CHARLESTON 25311

WVMR(ARMY) 37-15

WV MILITARY REGULATIONS (ARMY)  
NUMBER 37-15

10 April 1986

FINANCIAL ADMINISTRATION

PLANNING, PROGRAMMING AND BUDGETING  
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*Series 72*

1. References:

- a. AR 1-1. Planning, Programming and Budgeting within the Department of the Army.
- b. AR 20-3. Department of the Army Special Subjects for Inspection.
- c. AR 37-100 and 37-100-XX. The Army Management Structure (Fiscal Codes).
- d. NGR 350-1. Training Army National Guard.
- e. NGB Pam 37-1. Financial Management Handbook for National Guard Executives.
- f. NGB Pam 37-100. Army National Guard Management Structure.
- g. NGB Pam 350-1. Training Administrative Instruction.

2. Purpose:

- a. To establish a Financial Management System within the WVARNG for development, preparation, review and management of the State Operating Budget.
- b. To designate the Program Budget Advisory Committee (PRAC) and Program Managers to coordinate planning and management of financial resources.
- c. To designate the Working Program Budget Advisory Committee (WPBAC) and Activity Managers to control financial resources.

3. Objectives:

- a. Develop budget estimates and operating budgets that will represent the cost and related funding requirements necessary to accomplish the command objectives.
- b. Assign the responsibilities for formulation and execution of the State Operating Budget.
- c. To provide an effective means for financial management, operation and utilization of federal funds to achieve maximum efficiency.

4. Glossary of Terms used with this publication (Appendix D).

\*Supersedes WVMR(ARMY) 37-15, dtd 16 Jul 84, w/all changes

5. Program Budget Advisory Committee (PBAC)

a. The PBAC will consist of the Program Manager having financial responsibility and/or selected representatives from major activities. Appendix A (Composition of PBAC members).

b. As a member of the PBAC, the Program Manager is responsible for the planning, budget preparation, analysis and budget execution for financial resources involving federal funds. Appendix C (Assigns Program Managers responsible areas).

c. The Program Manager will coordinate with other managers in evaluating budget guidance from NGB and prepare recommendation for the PBAC with respect to funding requirements.

d. The PBAC will meet upon call of the chairman. Normally, the PBAC will convene during the following time frames:

- (1) Apr-May. State Operating Budget Submission
- (2) Aug-Sep. Budget Program Mark-Up of Budget Submission.
- (3) Apr-May. Mid-Year Review.

e. All budgets and reviews must have PBAC concurrence before being forwarded to the National Guard Bureau. The Adjutant General approves the State Operating Budget as presented by the chairman of the PBAC. As a cover sheet to the SOB, The Adjutant General or USPFO narrative statement will address the mission, policies, standards and other items significant to the accomplishment of the command objectives.

f. The PBAC will determine financial support needed, rank the mission/task at the basic, decrement and enhanced level within each decision unit.

6. Working Program Budget Advisory Committee (WPBAC)

a. The WPBAC will consist of Activity Managers having financial responsibility within each decision unit Army Management Structure Code (AMSC). Appendix B (Composition of WPBAC members).

b. As a member of the WPBAC the Activity Manager is responsible for advising the Program Manager on financial resources required to include planning, budget preparation, analysis and budget execution. Appendix C (Assigns Activity Managers responsible areas and the Code for financial input/output.)

c. The WPBAC will meet upon call of the chairman. However, the WPBAC will convene at a minimum of every 90 days, as scheduled by the Financial Manager. The WPBAC is responsible for ensuring that obligations incurred for goods and/or services have not been received and are valid requirements. This will be a joint accomplishment between the Manager, Budget Analyst and Fiscal Accounting.

d. Members of the working PBAC will prioritize all unfinished requirements and forward to the Program Manager for ranking within his area of responsibility.

7. State Operating Budget Submission.

a. NGB will provide the WVARNG with an Annual Funding Guidance (AFG) for the National Guard Personnel Army (NGPA) appropriation 2060, and Operation and Maintenance Army National Guard (OMARNG) appropriation 2065. In addition, NGB will publish budget directives and schedules for submission.

b. The OUSPFO for WV will review the guidance, develop time schedule, and publish instruction for the State Operating Budget. Program/Activity Managers will be provided with the schedule requirements and guidance to prepare a draft copy of the SOP for their assigned areas.

c. Program/Activity Managers will prepare their budget schedules within the AFG specifying projected requirements. They will make recommendation to transfer between subprograms if appropriate and/or prioritize all unfinanced requirements with detailed justification for each. The schedules will be submitted to the OUSPFO, ATTN: Budget Officer, with a recommended quarterly distribution allotment of funds. It is the policy of The Adjutant General that all allotted targets issued be utilized for budgeted requirements on a quarterly basis.

d. The Budget Officer will consolidate all schedules to formulate a draft State Operating Budget for PBAC review and approval. After concurrence of the PBAC, the Budget Officer will prepare the final State Operating Budget for submission IAW paragraph 4d above.


8. State Operating Budget Mark-Up. Following receipt of NGB mark-up of the State Operating Budget, a PBAC meeting will be held for the purpose of resolving priority conflicts and determining quarterly distribution requirements. If there is an unsettled disagreement, the matter will be forwarded to the STARC Commander, WVARNG, for resolution.

9. State Operating Budget Mid-Year Review.

a. The State Operating Budget Mid-Year Review will be submitted in the same manner as described in paragraph 6 above except actual fiscal data will be provided to Program Managers for the first two quarters.

b. Funds considered excess will be reported to the PBAC for reprogramming or turned back to NGB.

FOR THE GOVERNOR:

  
JOHN A. WILSON, III  
Major General  
The Adjutant General

## APPENDIX A

## PROGRAM BUDGET ADVISORY COMMITTEE MEMBERSHIP

Chairman	Deputy STARC Commander
Vice Chairman	USPFO
Member	Military Personnel Management Officer
Member	Plans, Oper & Tng Off
Member	Facility Management Officer
Member	Assistant USPFO for Army (USPFO)
Member	Financial Manager (USPFO)
Member	Supply Management Officer (USPFO)
Member	Support Personnel Management Officer
Member	Director of Information Management
Member	Aircraft Pilot Supervisor (AASF)
Member	State Maintenance Officer (CSMS)
Recorder	Budget Analyst (USPFO)
*Non-Voting Member	Senior Army Advisor

\* May be required to attend all or part of meetings on call of the Chairman.

APPENDIX B  
WORKING PBAC

Financial Manager - Chairman  
Budget Analyst - Vice Chairman  
Fiscal Accounting Supervisor - Recorder  
Supervisory Supply Specialist - Member  
Training Officer - Member  
Training Administrator - Member  
Military Support - Member  
Personnel Management Specialist - Member  
Transportation Off - Member  
Facility Manager - Member  
Annual Training Site Facility Manager - Member  
Admin Officer, 111th Engr Gp - Member  
Admin Officer, 150th AC - Member  
Admin Officer, 201st FA - Member  
Admin Officer, 1092d Engr - Member  
Admin Officer, 19th SFG - Member  
Admin Officer, Troop Command - Member  
Supv Flight Inst - Member  
Organizational Maint Off - Member  
R & R Operation Sgt - Member  
Enlisted Mil Pers - Member  
SIDPERS - Member  
Officer Personnel Readiness Officer - Member

## APPENDIX C

## PROGRAM/ACTIVITY MANAGER RESPONSIBLE AREAS

PROGRAM MANAGER	ACTIVITY MANAGER	CODE	DESCRIPTION
ADMINISTRATION			
ASST USPFO	MILITARY PERSONNEL OFF	A1	3722.111 TECH TRAVEL (TAG)
	ADMIN OFF 111TH ENGR	A2	3722.112 TECH TRAVEL (111TH)
	ADMIN OFF 150TH AC	A3	3722.113 TECH TRAVEL (150TH)
	ADMIN OFF 201ST FA	A4	3722.114 TECH TRAVEL (201ST)
	ADMIN OFF 1092d ENGR	A5	3722.115 TECH TRAVEL (1092d)
	ADMIN OFF 2/19th SF	A6	3722.116 TECH TRAVEL (2/19TH)
	ADMIN OFF TRP CMD	A7	3722.117 TECH TRAVEL (TRP CMD)
	STATE MAINT OFF	A8	3722.118 TECH TRAVEL (CSMS)
	AIRCRAFT PILOT SUPV	A9	3722.119 TECH TRAVEL (AASF)
	FINANCIAL MANAGER	AØ	3722.120 TECH TRAVEL (USPFO)
	SUPPORT PERS MGMT OFF	AA	3722.130 TECH PCS (WVARNG)
	MILITARY SUPPORT OFF	AC	3734. MSCA EXP
	REC & RET OFF	AD	3737.210 R & R EXP (All except .10 & .20)
	BUDGET ANALYST	AE	3741. EMERGENCY MED
	BUDGET ANALYST	AF	3742. MEDICAL CARE
CIVILIAN PERSONNEL			
SUPPORT PERSONNEL MGMT OFF	SUPPORT PERS MGMT SPEC	C1	3711. TECH PAY (ORGANIZ)
	PERSONNEL MGMT SPEC	C2	3715. TECHNICIAN TRAINING
	SUPPORT PERS MGMT SPEC	C3	3721. TECH PAY (LOG)
	SUPPORT PERS MGMT SPEC	C4	3733. TECH PAY (ST HO)
	SUPPORT PERS MGMT SPEC	C5	3737.10 TECH PAY (R & R)
FACILITIES			
FACILITY MGMT OFF	FACILITY MGMT OFF	F1	3717.11 WET CONT UTILITIES
	CAMP DAWSON FACILITY MGR	F2	3717.12 WET CONT MATERIALS
	CAMP DAWSON FACILITY MGR	F2	3717.13 WET CONT SUPPLIES
	FACILITY MGMT OFF	F1	3717.14 WET CONT SVC AGREE
	FACILITY MGMT OFF	F1	3717.15 WET CONT PAY MAINT
	FACILITY MGMT OFF	F1	3717.16 WET CONT PAY OPER
	FACILITY MGMT OFF	F1	3717.17 WET CONT PAY GUARDS
	FACILITY MGMT OFF	F1	3717.30 WET CONT MINOR CONST
FACILITY MGMT OFF	F4	3729. SERVICE CONTRACT	

PROGRAM MANAGER	ACTIVITY MANAGER	CODE	DESCRIPTION
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LOGISTICS			
SUPPLY MGMT OFF	SUPV SUPPLY TECH	L1	3116. INDIVIDUAL CLOTH
	SUPV SUPPLY TECH	LA	3117. SUBSIST
	SUPV SUPPLY TECH	LB	3127. SUBSIST AT
	ENL MIL PERS MGR	L2	3183. REP CLOTH
	SUPV SUPPLY TECH	LC	3714. TRAINING AIDS
	SUPV SUPPLY TECH	LD	3723. OCE
	SUPV SUPPLY TECH	LF	3725. POL
	TRANSPORTATION OFF	L3	3726. TRANSPORTATION
	DOIM	L5	3727. COMMUNICATIONS
	SUPV SUPPLY TECH	LG	3728. OTHER SUPPLIES
	DPI SUPERVISOR	L6	3732.20 DATA PROCESSING OPER
	DOIM	L7	3732.90 DOIM OPERATION

SURFACE MAINTENANCE			
STATE MAINT OFF	SUPV SUPPLY TECH	M1	3724.10 REPAIR PART SURFACE

AVIATION MAINTENANCE			
AIRCRAFT PILOT SUPV	SUPV SUPPLY TECH	R1	3724.70 REPAIR PART AIR

MILITARY PERSONNEL			
MIL PERS MGMT OFF	OFF PERS READINESS MGR	PB	3191.10 INCAP PAY OFF
	ENL MIL PERS MGR	PC	3191.20 INCAP PAY ENL
	SIB CHIEF	P9	3155.111 SIB TRVL OFF
	SIB CHIEF	P9	3156.111 SIB TRVL ENL
	FINANCIAL MGR	PØ	3155.110 DAS-3 TRVL OFF
	FINANCIAL MGR	PØ	3156.110 DAS-3 TRVL ENL
	REC & RET MGR	PA	3155.120 R & R TRVL OFF
	REC & RET MGR	PA	3156.120 R & R TRVL ENL
	FINANCIAL MGR	PØ	3155.130 USPFO AGR TRVL OFF
	FINANCIAL MGR	PØ	3156.130 USPFO AGR TRVL ENL
	MIL PERS MGMT OFF	P1	3155.131 STARC AGR TRVL OFF
	MIL PERS MGMT OFF	P1	3156.131 STARC AGR TRVL ENL
	ADMIN OFF 111TH	P2	3155.132 111TH AGR TRVL OFF
	ADMIN OFF 111TH	P2	3156.132 111TH AGR TRVL ENL
	ADMIN OFF 150TH	P3	3155.133 150TH AGR TRVL OFF
	ADMIN OFF 150TH	P3	3156.133 150TH AGR TRVL ENL
	ADMIN OFF 201ST	P4	3155.134 201ST AGR TRVL OFF
	ADMIN OFF 201ST	P4	3156.134 201ST AGR TRVL ENL

PROGRAM MANAGER	ACTIVITY MANAGER	CODE	DESCRIPTION
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MILITARY PERSONNEL			
MIL PERS	ADMIN OFF 1092d	P5	3155.135 1092d AGR TRVL OFF
MGMT OFF	ADMIN OFF 1092d	P5	3156.135 1092d AGR TRVL ENL
	ADMIN OFF 2/19TH SF	P6	3155.136 2/19TH AGR TRVL OFF
	ADMIN OFF 2/19TH SF	P6	3156.136 2/19TH AGR TRVL ENL
	ADMIN OFF TRP CMD	P7	3155.137 TRP CMD AGR TRVL OFF
	ADMIN OFF TRP CMD	P7	3156.137 TRP CMD AGR TRVL ENL
	AIRCRAFT PILOT SUPV	P8	3155.138 AASF AGR TRVL OFF
	AIRCRAFT PILOT SUPV	P8	3156.138 AASF AGR TRVL ENL
	OFF PERSONNEL READINESS MGR	PE	3736 CONTINUING EDUCATION SYSTEM

TRAINING			
PLANS, OPER	TRAINING ADMIN	Z1	3121. AT PAY OFF
	TRAINING ADMIN	Z1	3122. AT ALL OFF
& TRAIN OFF	TRAINING ADMIN	Z2	3123. AT PAY ENL
	TRAINING ADMIN	Z2	3124. AT ALL ENL
	TRAINING ADMIN	Z3	3125. AT TRVL OFF
	TRAINING ADMIN	Z4	3126. AT TRVL ENL
	TRAINING TECH	T2	3130. SCHOOLS
	TRAINING ADMIN	ZA	3140.11 CPX, FTX, JTX
	TRAINING ADMIN	ZB	3140.12 OVERSEAS DEPLOYMENT
	MILITARY SUPPORT OFF	TD	3140.13 MOREX
	MILITARY SUPPORT OFF	TD	3140.14 SOMS
	AIRCRAFT PILOT SUP	T3	3140.31 SYNTHETIC FLIGHT
	TRAINING ADMIN	ZC	3140.41 REDTRAIN
	TRAINING ADMIN	ZD	3140.42 EXTERNAL SUPPORT
	TRAINING ADMIN	ZE	3140.43 SELECTIVE SERVICE
	TRAINING ADMIN	ZF	3140.44 BTMS
	TRAINING ADMIN	ZG	3140.45 ITFP
	TRAINING ADMIN	ZH	3140.46 IDT GUNNERY
	TRAINING ADMIN	ZJ	3140.47 MAINTENANCE
	TRAINING ADMIN	ZK	3140.48 ENGR CONST MGT
	TRAINING ADMIN	ZL	3140.51 SHORT TOURS
	REC & RET OFFICE	TE	3140.52 ESCORT
	TRAINING ADMIN	ZN	3140.53 CCPI
	TRAINING ADMIN	ZO	3140.61 PRE CAMP CONF
	TRAINING ADMIN	ZR	3140.62 CAPSTONE
	TRAINING ADMIN	ZS	3140.71 TRAINING ASSOC
	TRAINING ADMIN	ZT	3140.72 KPUP
	REC & RET OFFICE	T4	3140.80 FTTD R & R
	TRAINING ADMIN	ZU	3140.91 CONT MED EDUC
	TRAINING ADMIN	ZV	3140.92 SPECIAL MED
	AIRCRAFT PILOT SUPV	TV	3170.11 ACB, FERRYING & RAPS
	TRAINING ADMIN	ZW	3170.21 GENERAL OFF
	TRAINING ADMIN	ZX	3170.22 ORGAN EFFECT
	TRAINING ADMIN	ZY	3170.23 INSPECTOR GENERAL
	TRAINING ADMIN	ZZ	3170.31 SPECIAL PROJECTS
	TRAINING ADMIN	Z7	3170.33 FMAT

PROGRAM MANAGER	ACTIVITY MANAGER	CODE	DESCRIPTION
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MILITARY PERSONNEL			
PLANS, OPER & TRAIN OFF (cont'd)	FINANCIAL MANAGER	TØ	3712.110 IDT TRVL DCSLOG
	MOB PLANNER	TS	3712.111 IDT TRVL STARC
	ADMIN OFF 111TH	TA	3712.112 IDT TRVL 111TH
	ADMIN OFF 150TH	TB	3712.113 IDT TRVL 150TH
	ADMIN OFF 201ST	TC	3712.114 IDT TRVL 1/201ST
	ADMIN OFF 1092D	T5	3712.115 IDT TRVL 1092D
	ADMIN OFF 2/19TH	T6	3712.116 IDT TRVL 2/19TH
	ADMIN OFF TRP CMD	T7	3712.117 IDT TRVL TRP CMD
	STATE MAINT OFF	T8	3712.118 IDT TRVL SMO
	AIRCRAFT PILOT SUPV	T9	3712.119 IDT TRVL (AFTP)

## APPENDIX D

## GLOSSARY

- \* Annual Funding Guidance (AFG). Dollar guidance received from NGB for determining resource availability to execute operations during budget year.
- \* Annual Funding Program (AFP). An annual budget, classified by a budget program within guidance issued by the National Guard Bureau. The annual funding program document defines the total obligations that will become available during the fiscal year. The AFP does not authorize obligations.
- \* Appropriation. An authorization by an act of Congress to incur obligations for specified purposes and to make subsequent payments therefor out of the Treasury of the United States. Appropriations are classified depending on the period of time that is available for obligation purposes.
- \* ARMY MANAGEMENT STRUCTURE CODE (AMSC). A sequence of numbers organized to allow accumulation of data in a uniform manner.
- \* Army National Guard Management Structure. A chart of account numbers established by regulation to provide a single, uniform classification of the financing of peacetime activities of the ARNG for use in programing (except control programs), budgeting, accounting, and the reporting of cost, performance, and manpower data. (NGB Pamphlet 37-100)
- \* Budgetary Control. The financial control and management of a unit or function in accordance with an approved operating program and budget with a view of keeping obligations, expenditures, and costs within the limitations thereof, taking advantage of whatever fund flexibility exists without exceeding the limitations imposed by the annual funding program and/or the quarterly authority to obligate.
- \* Budget Program 3100. National Guard Personnel, Army, Appendix A, NGB Pam 37-100. Lists components of Appropriation 2060 and describes the types of charges by FAC/SAC number.
- \* Budget Program 3700. Operation and Maintenance, Army National Guard, Appendix B, NGB Pam 37-100. Lists components of Appropriation 2065 and describes the types of charges by FAC/SAC number.
- \* Budget Program 8500. Military Construction, Army National Guard, Appendix C, NGB Pam 37-100. Outlines components of construction FAC/SAC.
- \* Budget Year. That fiscal year immediately beyond the current (operating) fiscal year.
- \* Financed Requirement. A requirement included within an operating program that has been recognized by the PBAC and subsequently funded through NGB Form 42, USPFO Form 9.
- \* Fiscal Year. Calendar period 1 October through the following year 30 September for financial report purposes. AFPs are issued by fiscal year.

- \* Operating Budget. The component of the operating program that details the financial plans in terms of costs funded and obligations supporting the operating program for the budget year. At each level, the operating budget provides a financial plan to support the activities and functions for which the Program Manager is responsible.
- \* Program Budget Advisory Committee (PBAC). A committee appointed by The Adjutant General of West Virginia composed of senior staff representatives who are responsible for developing, reviewing, and making recommendations on all matters relating to financing the programs designed to accomplish the States assigned missions.
- \* Program Manager (PM). An individual appointed to coordinate the fiscal responsibility of assigned program(s). Coordination includes preparation of applicable decision unit and state operating budget and the maintenance of informal ledgers. Also certifies fund availability.
- \* State Operating Budget. The documented course of action for the State during a fiscal year converted to financial terms describing what is to be accomplished, by whom, and with what resources.
- \* Unfinanced Requirement. Items or activities (requirements) considered necessary by the State but which cannot be funded within AFG and therefore remain unfunded. Reported in the state operating budget as "unfinanced requirements."