NATIONAL GUARD REGULATION
No. 37-108

HEADQUARTERS
DEPARTMENT OF THE ARMY
Washington, DC 20310, 11 August 1980

Financial Administration

FISCAL ACCOUNTING AND REPORTING ARMY NATIONAL GUARD

This regulation prescribes policies, principles, and procedures for fiscal accounting and finance services. It augments certain ARs in the 37-series, which are peculiar to the ARNG. Interim changes to this regulation are not official unless authenticated by the Executive, NGB. Users will destroy interim changes on their expiration date unless sooner superseded or rescinded.

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*This regulation supersedes NGR 37-108, 15 August 1978.

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CHAPTER 1

GENERAL

1-1. Purpose. This regulation prescribes the policies, principles, and procedures for fiscal accounting and finance services. It includes the distribution, administrative control, disbursement, uniform accounting, and reporting required for Federal appropriations and funds made available to the Army National Guard (ARNG) (32 U.S.C. 106). The specific intent of this regulation is to augment, where necessary, the contents of Army regulations in the 37-series in those areas peculiar to the Army National Guard.

1-2. Responsibilities. a. United States Property and Fiscal Officer (USPFO).

(1) The USPFO will receive and account for all Federal funds made available under specific allotments to the State in which he/she serves, which includes all funds made available through the automatic reimbursement procedure.

(2) The USPFO is vested with the responsibility and authority for assuring that funds are available before an obligation is incurred, and that only valid obligations are recorded. The USPFO and other certifying officers appointed by the State Adjutant General, in accordance with other regulations, are responsible for the accuracy and entitlement portions of travel vouchers, technician and military payrolls, and commercial account vouchers submitted by them for payment. Certifying officers may be held financially responsible for an improper certification that results in an erroneous disbursement of funds.

(3) The USPFO must be appointed civilian payroll certifying officer in writing by the respective State adjutants general. As certifying officer he/she is responsible for preparing and certifying payrolls and other related functions. These functions may be delegated to other key personnel of his/her office, provided such delegation is made to a specific individual by name in writing. The payroll certification and summary sheet for ARNG technicians will be signed by the USPFO or delegated certifying official on the left side of the form in the "Payroll Certifying Officer" block. If the delegated certifying official is also designated as being authorized to certify the availability of funds, a signature is not required on the right side of the form. All certifications under delegated authority must be signed for the USPFO in the following form:

Appropriate Certification
(Signature of individual delegated)
For John B. Moore, COL, NGB
USPFO for State

Signature cards (DD Form 577) for the USPFO and all personnel authorized to certify vouchers must be furnished to the finance and accounting officer responsible for payment of the vouchers.

b. General.

(1) All officers or employees of the ARNG having the authority to initiate actions that will result in the incurring of obligations or the expenditure of Federal funds are required to be thoroughly familiar with the provisions of AR 37-20 and AR 37-21, and section 3679 of the Revised Statutes, as amended (31 USC 665), which is incorporated therein.

(2) Overobligation of Federal funds will be precluded by effective administrative procedures and internal control devices, proper organization, delineation of duties and responsibilities, and other internal control measures should be designed to assure that all fiscal accounts are accurate and current and that transactions are not entered into that would result in violations of the law.

(3) Policy should be developed and published at State level to insure that no person, organization, or unit is authorized to incur an obligation without prior approval of the USPFO.

CHAPTER 2

ISSUE AND CONTROL OF FUNDS

2-1. Annual Funding Program. a. The annual funding program will be issued at appropriation, budget program, and in appropriate cases at fiscal account code (FAC) level, with guidance as required to subsidiary account code (SAC) levels.

b. A firm or tentative funding program will be issued to each State near the beginning of each fiscal year. A tentative program should be used for planning purposes only and need not be reported. A firm funding program issued as prescribed in paragraph 2-3 will be recorded in allotment ledgers as prescribed in paragraph 2-3a, NGB Pam 37-108-1 and reported as prescribed in chapter 5 of this regulation.

2-2. Allotment of Funds. Funds will be allotted by the National Guard Bureau as soon after the beginning of the fiscal year as funds become available. Funds will be allotted to the States at appropriation level and by allotment number and at such other limiting levels as may be required.

2-3. Funding Procedure. a. Funding data will be issued on NGB Form 42 (Program and Funding Authorization Schedule) to reflect the annual funding program and allotment data on the form in the following manner:

(1) Items 1-10 and 14. Self-explanatory.

(2) Item 11--columns a and b. Dollar amounts will be shown as applicable to the appropriation, program, or project breakdown indicated in item 10. Decreases in column a will be enclosed in parentheses. Revised net amounts shown in column b will be computed on the basis of the amounts of the last funding program changes adjusted by the increase or decrease amounts shown in column a. In appropriate cases, the revised net amount as shown on a previous document will be repeated in column b for information purposes with an "O" in column a to indicate "no change."

(3) Item 12--applicable box and columns a and b. An "X" will be placed in the "allotment box" to indicate the type of funding authorization being issued. The procedure described in (2) above will also apply to columns a and b of item 12.

(4) Item 13. When the amount of the initial fund authorization or changes thereto is restricted to quarterly availability, distribution will be made in the quarterly column as applicable. The aggregate of the fund availability will, in all instances, agree by appropriation total with the total amounts shown in column b of item 12. When fund availability is restricted by quarters, the amount for the current quarter will be recorded at the beginning of the current quarter.

b. Obligation and expenditure transactions incurred directly against the funding authority issued by the National Guard Bureau will not exceed the limitations specified in column b of items 11 and 12 on NGB Form 42. The restriction does not prohibit the additional obligation and expenditure of funds that are made available by "orders received" under automatic reimbursement procedures, provided that such funding authority is properly reported on the Status of Allotments and Status of Reimbursement reports.

c. Funding documents will be identified in item 5 by an allotment number consisting of two parts as follows:

(1) The first part will consist of the two-digit operating agency code for the National Guard Bureau (18).

(2) The second part will be a four-digit number within the 1000 series to identify the particular allotment of funds. A separate number in this group will be assigned to each fiscal station to which funds are allotted. The first two digits of the ARNG fiscal station will be used as the last two digits of the allotment number. The two parts of the allotment number will be separated by a hyphen. A list of the four-digit numbers that will be used in allotting funds to the various States and other fiscal stations is attached as appendix A.

d. The change number in item 8 will be indicated by a separate series of numbers for annual and no-year "X" appropriation documents as described below.

(1) The first document issued for annual appropriations (2060 and 2065) each fiscal year will be identified as the original followed by the letter "A." Each succeeding document will be identified as A-1, A-2, A-3, etc.

(2) The first document issued for the no-year "X" appropriations each fiscal year will be identified as the original followed by the letter "X." Each succeeding document will be identified as X-1, X-2, X-3, etc.

2-4. Administrative Control of Allotted Funds. Administrative control of allotted funds is the establishment of internal control procedures, which will serve to prevent the overobligation and overexpenditure of appropriated funds. The following items are included as elements of administrative control:

a. Proper procedures for the recording of obligations with emphasis on local controls to prevent violations.

b. Review of accounting records and reports monthly to detect apparent violations.

c. Prompt recording of obligations and obligation adjustments.

d. Built-in checks and balances.

e. Internal standing operating procedures.

2-5. Special Instructions—Medical Care Funds. In order to insure effective control over medical care funds, the following procedures will be followed:

a. Prior approval must be obtained from the USPFO for all medical examinations and nonemergency medical care that will result in a charge to medical funds. The issuance of obligation or letter authority to major commands by the USPFO constitutes prior approval. Charges for medical examinations and nonemergency medical care without the prior approval of the USPFO will not be considered valid obligations of the Federal Government and, therefore, must be paid from other than Federal funds. In addition, attention is invited to the provisions of NGR 40-3, which requires written approval of the Chief, National Guard Bureau for nonemergency medical treatment in civilian facilities and the notification pertaining to emergency medical care.

b. NGB-ARC-B will be notified immediately of emergency medical care costs, if the total estimated cost incident to such care appears to be in excess of funds available to the State. Under no circumstances will this notification be delayed beyond 72 hours from the time emergency medical care starts.

c. This information will be passed to all ARNG personnel having authority to initiate actions that will result in incurring obligations or expending medical care funds.

d. Estimated obligations for the cost of all medical care (emergency and nonemergency) should be determined and recorded promptly by using a Miscellaneous Obligation Document (DA Form 3717). The name, grade, unit, and other information that was used in the computation of the estimated cost should be included on this document. This action should not be delayed pending receipt of medical bills or final line of duty investigations.

e. Adequate administrative procedures and effective controls will also be established to insure the proper recording and reporting of obligations for medical examinations and other authorized medical care requirements prior to certification of the year-end Status of Allotments report.

***2-6. Commitment Accounting.** As outlined in AR 37-21, commitment accounting is applicable to the military construction appropriations (military construction, Army National Guard, and military construction, Army Reserve). In view of current accounting procedures at NGB level and the method of providing funds to the States, the commitment controls will be maintained at NGB.

CHAPTER 3

CONCEPT OF OBLIGATIONS

3-1. General. a. The following portion of section 3679 of the Revised Statutes, as amended (31 USC 665), which is published in AR 37-20, is quoted for information and compliance:

> "SEC. 3679. (a) No officer or employee of the United States shall make or authorize an expenditure from or create or authorize an obligation under any appropriation or fund in excess of the amount available therein; nor shall any such officer or employee involve the Government in any contract or other obligation, for the payment of money for any purpose, in advance of appropriations made for such purpose, unless such contract or obligation is authorized by law."

b. Amounts will be recorded as obligations against applicable appropriations or funds only when supported by documentary evidence. Adjustment to obligations are to be made immediately upon receipt of documentary evidence as to the actual amount of the charge. Care must be exercised to insure that the adjusted obligations do not exceed funding availability.

c. A violation of this section occurs at the time an obligation or expenditure is incurred in excess of available funds and not necessarily at the time it is recorded. The maximum efficient use of available funds dictates the need for an effective management and control of funds. Funds no longer required for the purpose originally intended must be promptly identified and released for other uses. Continued emphasis must be placed on making sure that only valid obligations are recorded and, in turn, are deobligated if later determined to be no longer valid.

d. All obligation documents received in the accounting section will require appropriate signatures attesting to the validity of such obligation. The individual signing the obligating document will be the individual primarily responsible for the control of such funds. Machine listings (fiscal obligation listing) used as an obligating document will be supported by valid obligating documents or in the case of MILSTRIP requisitions, a listing of such requisitions for which the obligation is being established. If such supporting listing is not available, the obligation listing will be certified as to the fact that there are backup documents available for audit purposes.

3-2. Determination of Fund Accounting Classification. a. Obligation documents will be coded to reflect an accounting classification that is valid, applicable, proper, complete, and legible in accordance with section III, chapter 1, AR 37-100.

b. The accounting classification to be used will be determined on the basis of The Army Management Structure-Fiscal Code (AR 37-100-FY), which is published before the beginning of each fiscal year. That management structure is further delineated by NGB Pamphlet 37-100 to provide for SACs.

3-3. Prerequisites for Recording Obligations. The criteria in AR 37-21 will be applied in establishing and recording obligations. These supplementary instructions pertain to obligation procedures peculiar to ARNG activities.

a. Armory and nonarmory construction contracts. All obligations for armory, nonarmory, minor construction, and planning projects will be recorded in the total amount authorized immediately after receiving funding documents covering duly executed contracts approved by the Chief, National Guard Bureau. In this regard, special care must be exercised by each USPFO to insure that the amount of cumulative obligations reported by fiscal account and program year on the Status of Allotments (RCS CSCFA-216) for 21X2085 and 21X2086 are in agreement with the amount of funds allotted by NGB as shown on the last no-year "X" funding document (NGB Form 42). No-year "X" funds must be fully obligated in the amount of the approved contract. Deobligation of no-year "X" funds previously allotted will be recorded only on the basis of approved change orders and funding documents on which excess funds are withdrawn by the National Guard Bureau.

b. Service contracts. The Federal share of service contracts will be obligated in lump sum when approved contracts are received from the National Guard Bureau. Adjustments will be made when approved amendments or other documents requiring adjustments are received.

c. Annual training site contracts.

(1) Obligations for annual training

site contracts will be recorded for the total estimated cost provided for in the contract approved by the National Guard Bureau as prescribed in NGB Pamphlet 420-10.

(2) The amount so recorded will be increased or decreased in the amounts provided for in approved amendments to the contracts.

(3) When making necessary final obligation adjustments, the obligations under the contract will not be reduced to an amount less than the total expenditures made under the contract.

d. Technician payrolls--personal services.

(1) It is especially important that obligations for personal services be recorded and reported on an accrual basis to the end of the applicable month and not merely to the end of a pay period ending within the month. It is also important that obligations recorded and reported for a current month do not include any amounts that actually pertain to earnings accruing for the following month.

(2) The obligations for personal services will include amounts to be paid the employees plus the amounts of any deductions of a type requiring a disbursement from the appropriation, such as bond deductions, Federal taxes withheld, FICA taxes, retirement, etc.

(3) Accrued annual leave will not be considered as an obligation until due and payable as terminal leave.

(4) Estimated earned but unpaid personal services as of the last day of the month will be recorded as an obligation based on the actual number of working days and appropriate personnel and payroll records. Such estimates will be canceled as of the first day of the ensuing month by reversal entries in the accounts. Care will be exercised to assure that violations of AR 37-20 do not occur under this procedure.

(5) Severance pay will be obligated and payment made on a pay period by pay period basis.

e. Military payrolls.

(1) In the case of military pay and allowances, obligations will be evidenced by a written administrative determination based on current statistics reflecting rates for pay and allowances and from orders issued for active duty training.

(2) Obligation for pay and allowances for short tours of duty, 30 days or less, will be estimated and recorded in the month active duty for training starts, except that obligations in any fiscal year will be limited to training performed during that fiscal year. These obligations will be evidenced by the active duty for training orders issued to individuals or groups.

(3) Obligation for pay and allowances and accrued military leave for tours of more than 30 days duration will be recorded on a monthly basis for the amount applicable to that month.

(4) Obligations incident to annual training may be recorded on the basis of approved budget estimates as long as those estimates include the proper number of participating personnel and the correct rates of pay and allowances applicable to the training period. Failure to obligate sufficient funds for annual training payrolls or other requirements may result in an overexpenditure of available funds. This condition constitutes a violation of section 3679 of the Revised Statues (31 U.S.C. 665), which requires a report of violation as prescribed in AR 37-20.

f. TDY travel. Obligations for TDY travel will be estimated on the basis of written travel authorizations and recorded for the full amount of the estimated cost of travel included in the itinerary, including transportation, per diem, and other reimbursable expenses subject to the following conditions:

(1) Obligations must be recorded not later than the month in which the travel begins.

(2) Per diem allowances and other reimbursable expenses related to travel will be charged to the appropriation current at the time the expenses are incurred.

(3) When the period covered by the travel authorization extends beyond the end of the fiscal year, the obligation of current year funds will be the entire cost of transportation purchased (including the return journey in the succeeding fiscal year) and the reimbursements to be earned before the end of the current fiscal year. For POV, transportation charges for return trip in ensuing year will be obligated in the appropriations current when travel is performed.

g. Credit card purchases, gasoline.

(1) DA Form 3717 will be prepared and posted at the beginning or end of each month to cover all credit card purchases. Estimates will be based on cost ceilings, unit funding programs, or other controls established by each State.

(2) Internal control procedures should be developed to insure that delivery tickets are submitted to the USPFO by units or individuals to whom credit cards have been

issued. Upon receipt of delivery tickets for the month, adjustments to the MOD will be made.

h. Meal tickets.

(1) Meal tickets will be obligated using the triplicate memorandum copy as the obligation document.

(2) Obligations will be established at the maximum rate per meal appropriate to the mode of travel as prescribed in chapter 1, part B, JTR (vol 1):

i. Uniform allowances. Obligations applicable to officers' active duty uniform allowance will be based on special orders issued and will be established in the month of departure on active duty.

j. REP trainee clothing. Obligations for the anticipated cost of clothing to be issued at training centers will be accomplished on a current monthly basis by preparing and recording miscellaneous obligation documents to cover the clothing bag cost of each trainee entering the reserve enlistment program. Obligations wil be adjusted, if required, upon receipt of billing documents. The reporting date of the trainee will determine the fiscal year to be charged. Issues made after reporting will be effected as an adjustment to the original obligation.

k. Bills of lading. Obligations will be established as prescribed in AR 37-21, AR 37-108, and AR 55-14. It is the responsibility of the transportation officer to assure that funds are available and obligations are incurred before issuing bills of lading to the carrier.

l. Public utilities service.

(1) Obligations for public utilities will be evidenced by a written administrative determination based on utilities service furnished during the billing period ending in the monthly reporting period.

(2) In those cases where the period covered by the charge begins in one fiscal year and ends in the following fiscal year, the entire amount of the charge will be treated as an obligation against the appropriation current at the end of such period.

(3) Obligations will be adjusted to reflect increases or decreases when billing documents are received.

m. Obligations for materiel requisitioned from supply sources. For obligation purposes, USPFO activities are considered to be requisitioning under the wholesale concept; therefore, obligations will be recorded on the basis of submission of the requisition.

3-4. Citation of Fund Accounting Classification for New Fiscal Year. a. Pending receipt of annual publication of AR 37-100-FY series, the fiscal year designation in the current year fund accounting classification will be changed to the numerical number for the new year in those cases where it is necessary to cite the new fiscal year in orders and other documents.

b. The new fiscal year fund accounting classification may be cited in orders issued for attendance of ARNG personnel at service schools, or in other cases where travel extends into or begins during the following fiscal year. However, the obligation of funds for such orders must be recorded in the appropriate fiscal year accounts in accordance with the principles outlined in paragraph 3-3.

c. The proper fiscal year fund accounting classification on requisitions for subsistence drawn from Army commissaries, distribution depots, or Defense Subsistence Supply Centers will be determined on the basis of the procedures contained in AR 30-4.

d. Transactions with commercial contractors that require administrative lead time to provide for essential items of a continuing operations nature will be processed on documents chargeable to the ensuing year's funds under the following conditions:

(1) All such documents will bear the clause "The Government's obligation hereunder is made contingent upon Congress enacting appropriations."

(2) No services or supplies will be accepted under this type transaction until funding authority for the new fiscal year has been received.

e. The information in this paragraph is intended to provide advance guidance in connection with the citation of fund accounting classifications, in cases of necessity, before receiving fund availability for the new fiscal year. This does not constitute any authority to incur obligations against new fiscal year funds. Specific authorization to obligate new fiscal year funds will be published immediately upon receipt by the National Guard Bureau. All documents prepared under this authority will be obligated immediately when funding authority is received.

3-5. Year-End Obligation Limitation. The Department of Defense Appropriation Act normally imposes a 20 percent limitation of the obligation of funds during the last 2 months of the fiscal year. In order to insure the efficient use of funds, it is highly essential that programs be reviewed during the first month of the last quarter of each fiscal year and necessary planning completed.

CHAPTER 4

ACCOUNTING RECORDS AND PROCEDURES

4-1. Allotment Accounting. Annual funding program and allotments received will be accounted for in the accounting ledgers as established in NGB Pam 37-108-1. All accounting documents affecting the status of funds will be processed through the standard system using available coding procedures within the system.

4-2. Accounting for Appropriation Refunds. a. Appropriation refunds are collections resulting from recoveries of advance payments, recoveries of erroneous payments or overpayments, and refunds as described in paragraph 1-17, AR 37-100.

b. Appropriation refunds can usually be related to the specific voucher on which the advance payments or erroneous payments or overpayments were made. In such cases, the collection document will include the identical accounting classification that appears on the respective payment voucher for the transaction involved.

c. Appropriation refunds will be identified in all cases by the correct accounting classification on the collection document. The required elements of the accounting classification for all appropriation refunds are as follows:

Element	Example
Appropriation Symbol	2182060
Operating Agency Code	18
Allotment Serial Number.	1023
FAC Account Number	3111
Object Class Code	11
Fiscal Station Number	S23137

d. The accounting classification for appropriation refunds pertaining to the funds allotted to a fiscal station will include the proper allotment serial number and the specific fiscal station number of that station. These types of collections will be credited to the proper account in the "Allotment Ledger" as a simultaneous reduction in obligations and expenditures based on the receipt of validated collection documents.

e. Appropriation refunds pertaining to open allotment accounts will be identified by the applicable accounting classification for open allotments, including nominal station number S99999 provided in AR 37-100-FY for the appropriate fiscal year. No recording or reporting is required from ARNG fiscal stations for this type of collection.

4-3. Accounting for Appropriation Reimbursements. a. General. Appropriation reimbursements are collections for commodities, work, or services furnished to other authorized activities or individuals on a reimbursable basis as described in paragraph 1-19, AR 37-100. Appropriation reimbursements are classified as (1) automatic reimbursements or (2) funded reimbursements as indicated below in accordance with section XVI, chapter 4, AR 37-108.

b. Automatic reimbursements.

(1) Automatic reimbursements are authorized by funding document action under paragraph 1-7j, AR 37-108 in the OMARNG appropriation (2065) only.

(2) The concept of automatic reimbursements, which is prescribed in paragraph 4-271, AR 37-108, provides an additional source of obligational authority on the basis of "reimbursable orders" under the conditions and circumstances prescribed in that reference.

(3) Automatic reimbursements must be accounted for by ARNG fiscal stations on the basis of "orders received," "reimbursements earned," and "reimbursements collected." An appropriation reimbursement ledger will be maintained to control the automatic reimbursement program and to provide the data required for the monthly Status of Reimbursements Report (RCS CSCAA-112). All automatic reimbursement transactions should be recorded in the appropriation reimbursement ledger to reflect the amount of "orders received," "reimbursements earned," and "reimbursements collected" at subproject level. The ledger, or other subsidiary records, should also be maintained to reflect the major source codes prescribed in section IV, chapter 2, AR 37-100 for appropriation reimbursement transactions, and the identification of reimbursements collected by "servicing finance and accounting office" and "by others." The recording of collection data at detail source code level in the reimbursement ledger is not required. However, detail source code data will be included on all collection vouchers and adjustment documents.

(4) The amount of "orders received," as defined in appendix IV, AR 37-108, will be recorded as an additional source of obligational authority in the allotment led-

ger at subproject level and will be included in the funding data reported on the monthly Status of Allotments Report (RCS CSCFA-216) as prescribed in section V of this regulation.

(5) The term "reimbursements earned" is defined in appendix IV, AR 37-108. Normally, reimbursements are considered to be earned at the time the supplies, material, or services are furnished in connection with the "orders received." Collections will be credited to the appropriation current at the time the reimbursements were earned. All collections resulting from automatic reimbursement procedures will be processed promptly. However, such collections should be recorded and reported on the basis of validated collection documents only.

(6) Collection documents for automatic reimbursement transactions should reflect the proper and correct accounting classification for an appropriation reimbursement as prescribed in paragraph 1-19, AR 37-100. The required elements of the accounting classification for all automatic appropriation reimbursements are as follows:

Element	Example
Appropriation	2182065
Operating Agency Code	18
Symbol of Collection	C
Source of Reimbursement	270
FAC Account Number	3733
Fiscal Station Number	S23137

(7) Under the provisions of paragraph 4-272d (3), AR 37-108, the items indicated below are considered as automatic reimbursement transactions in the OMARNG appropriation. The amount of "orders received" and "reimbursements earned," in such cases, should be recorded in the appropriate ledgers based on the receipt of a validated collection document reflecting the amount of the "reimbursement collected."

(a) Repayment of lump sum annual leave payment.

(b) Collections resulting from claims against carriers.

(c) Sales of POL and other related supplies. Where it is impractical to request DA Forms 2544, orders received for these sales will be established based on the receipt of delivery tickets. "Reimbursements earned" will be established during the accounting period in which the reimbursement is actually earned and SF 1080 billing has been rendered. Collections will be credited at time of receipt of collection documents.

(8) Collections made by the Transportation Division, U.S. Army Finance and Accounting Center for value of property lost or damaged by carriers that are applicable to the OMARNG appropriation should be properly coded as prescribed in paragraph 2-19, AR 37-100 and recorded as outlined in (7) above. These collections are normally processed by the U.S. Army Finance and Accounting Center under transactions for others (TFO) procedures as prescribed in section X, chapter 4, AR 37-108.

c. Funded reimbursement.

(1) Funded reimbursements are authorized under normal budgeting and funding procedures in the National Guard Personnel Army (NGPA) appropriation (2060). The funded reimbursement program and financing of "reimbursable orders" of this type by direct funding will be administered and controlled by the National Guard Bureau under paragraph 4-273, AR 37-108. Availability of this funded reimbursement authority must be specifically requested under regular budget and funding procedures.

(2) All collections for commodities, work, or services furnished to other authorized activities or individuals on a reimbursable basis from the direct funds made available in the NGPA appropriation must be processed as funded reimbursements.

(3) Collection documents for funded reimbursement transactions will reflect the proper and correct accounting classification for an appropriation reimbursement as prescribed in paragraph 1-19, AR 37-100. The required elements of the accounting classification for funded reimbursements are the same as outlined in b(6) above for automatic reimbursements. In this regard, the specific fiscal station number of the station whose funds are involved will be included in the accounting classification for funded reimbursements, except in those cases where a general "appropriation reimbursement account" with a nominal station number (S99999) is provided in the NGPA appropriation. Such accounts are included in chapter 9 AR 37-100-FY for the collection of subsistence charges and cash sales of clothing.

(4) Funded reimbursement transactions in the NGPA appropriation that are applicable to the specific fiscal station will be accounted for in a separate section of the appropriation reimbursement ledger described in b(3) above. Such records will be maintained in the same manner as prescribed for automatic reimbursements, except that "orders received" for funded reimbursements

will not be considered under any conditions as an additional source of obligation authority. Data concerning "orders received" for funded reimbursements will not be considered under any conditions as an additional source of obligation authority. Data concerning "orders received" will be recorded for internal control and information purposes on the Status of Funds and Reimbursement Ledger. The "orders received," "reimbursements earned," and "reimbursements collected" data maintained in the ledger records in connection with funded reimbursements transactions will be reported on the Status of Reimbursements Report (RCS CSCAA-112) under the separate identity of funded reimbursements as prescribed in NGB Pam 37-108-1. Orders received relative to funded reimbursements will not increase the total fund program and funds available on the Status of Allotment Report.

(5) The term and conditions outlined in b(5) above in regards to "reimbursements earned" have equal application to funded reimbursements. All collections resulting from funded reimbursement transac tions will be processed promptly. However, collections of this type that are applicable to the specific fiscal station will be recorded and reported on the basis of validated collection documents only.

(6) The special items referred to in paragraph 4-273c, AR 37-108 are considered as funded reimbursement transactions in the NGPA appropriation. The amount of such transactions will be recorded and reported as orders received based on receipt of validated orders; reimbursements earned based on services performed; and reimbursements collected based on collection documents received from SFAO.

(7) The procedures in b(8) above will be followed in processing collections made by the U.S. Army Finance and Accounting Center for the value of property lost or damaged by carriers. However, such collections are considered as funded reimbursements in the NGPA appropriation and will be recorded and reported as prescribed in the above stated paragraph for all other funded reimbursement transactions.

(8) Collection documents processed as a result of sales of subsistence supplies (commissary or combat rations) will reflect the accounting citation outlined in AR 37-100-XX as relates to collections from officers for meals consumed. The nominal fiscal station (S99999) will be used. After the sales, additional funding, if required, will be requested from NGB to replenish funding lost as a result of collection action required.

d. Accuracy of accounting and reporting collection data. The accuracy of accounting and reporting for collections in cash or by other methods is extremely important. All collection transactions must be classified by appropriate category, documented correctly, and processed in the proper manner. Errors in the initial classification by category, or in the documentation, processing, recording, and reporting of such collections create difficult problems and complications in the accounting system at all levels of operation.

4-4. Accounting for Project Orders. a. Project Orders (DA Form 2213) received in the State will be accounted for in the same manner as any reimbursable service order (orders received). Acceptance of the order will be based on established criteria of known quantities, dollar amounts, and ability to start performance in a reasonable length of time.

b. Accepted Project Orders will be processed under the automatic reimbursement concept; i.e., the order will be the basis for establishing additional obligational authority for performance of the work. Appropriate reimbursement will be obtained by rendering SF 1080 billing, citing funds established in the Order. Based on conditions outlined in the Order, billings can be rendered quarterly.

c. At fiscal year-end, the orders received will be reduced to equal reimbursements earned, and unfilled orders will be reduced to zero. If no work has been accomplished, the toal amount of the order will be reduced to zero in the State's accounting records. Work accomplishment and reimbursement will be supported by DA Form 2407, Maintenance Request.

d. A project order remains open until all requirements specified in the order have been completed. A new order is not required from the ordering activity for work carried over to a new fiscal year. The uncompleted portion of the project order will be recorded as an order received in the new fiscal year.

4-5. Servicing Finance and Accounting Office Transactions. The transactions proces sed by SFAO's will be furnished the States on TFO/TBO Transmittal (RCS CSCFA-110) listings. These transactions will be processed within the accounting system and reported to USAFAC and NGB as outlined below under the TFO/TBO procedures.

4-6. Transactions for and by Others. a. General. Transactions for and by others will be processed, documented, recorded, and reported in accordance with AR 37-108 and current interim instructions.

b. TFO transmittals. Upon receipt of TFO/TBO transmittals (RCS CSCFA-110) from DSSN's, such transmittals will be reviewed to insure that all vouchers cited on the listing are actually received and that they pertain to the recipient fiscal station. All funding data outlined on the listings will be verified with applicable fund to be charged and the funding data shown on transmittals and vouchers; an adjustment document will not be prepared by the recipient fiscal station. The transactions will be processed into the accounting system using the correct appropriation/fund data, and report cards will cite the appropriation account to which the funded fiscal station charged the transaction.

c. Rejection of TFO transactions. Rejected TFO transactions will be assigned operating agency code "99." Otherwise, the data to be cited in the report card will be the same as cited in the TFO transmittal. The following will govern the rejection of a TFO voucher.

(1) A voucher transaction is not applicable to recipient fiscal station.

(2) A transaction is cited on the transmittal listing but applicable voucher is missing.

(3) The transaction amount cited on the transmittal listing is different from that on the voucher.

NOTE: The transmittal listing amount is the amount to be rejected in this instance.

(4) Erroneous or overpayments. However, if the receiving FSN has the necessary documentation to determine that corrective action can be effected by processing an SF 1097 or DA Form 3970, such action should be taken rather than reject a voucher. Rejection notifications will be submitted to the Army disbursing activity within 5 working days after receipt of the TFO transmittal. This notification will be in letter format shown in figure 4-1.

SUBJECT: Notification of Rejected TFO Voucher
TO:
1. Reference: RCS CSCFA 110 Report from _____ citing Cycle Identification No. _____ _____.

2. Following transaction(s) furnished via reference are hereby rejected for reason(s) indicated and will be reported accordingly to USAFAC at month-end.

DOV No.	Amount	Reasons

_____ Incl
as

Figure 4-1

d. TFO/TBO reporting. TFO/TBO transactions will be reported to USAFAC monthly in detail card format as outlined in appendix P, NGB Pam 37-108-1. In order that appropriate monthly data can be available for preparation for report cards, TFO/TBO transmittals will be recorded manually at the level required to complete the TBO Accounting/Clearance Record in accordance with NGB Pam 37-108-1.

4-7. "M" (Merged) Accounts. a. At the end of each fiscal year, unliquidated obligations for the appropriations that have lapsed will be transferred to the applicable successor "M" accounts as of 1 July of the succeeding fiscal year. The amounts transferred must equal the appropriation total of the certified unliquidated obligations reflected on the June Status of Allotments Report. Documents should also be available in the unliquidated obligation file to support the amounts being transferred.

b. A Journal Voucher (SF 1017G) will be used as an internal accounting document for this purpose. The records and files of the lapsed appropriations will be annotated to indicate that the unliquidated obligations have been transferred to the applicable successor "M" accounts. Such records should then be considered closed to the posting of any further transactions.

c. "M" account ledgers are to be established in the same manner as allotment ledgers with modification as follows:

(1) A separate ledger for each appropriation involved indicating the "M" account symbol, operating agency code, and fiscal station number.

(2) Allotment columns are not to be used, as obligation adjustments may be recorded and reported even though funds are not available at local level.

(3) The transfer of year-end balances referred to above will be recorded in the proper "M" account ledger by posting an

entry in the "unliquidated obligations" column as outlined in NGB Pam 37-108-1. The amount of such transfer will not be reobligated or posted to any other column in the "M" account ledger.

(4) "M" account balances of unliquidated obligations at the beginning of the new fiscal year should be the sum total of the certified unliquidated obligations transferred from the appropriation lapsing on 30 September and the unliquidated obligations for prior years remaining in the "M" accounts at the close of the preceding year.

d. Upon completion of the action described above, any subsequent obligation adjustment to "M" accounts will be recorded in the appropriate "M" account ledger. Increases will be posted as debit obligation adjustments, and decreases will be posted as credit obligation adjustments.

e. Collections to "M" accounts will be recorded and reported as follows:

(1) Those collections falling in the category of appropriation refunds will be recorded as outlined in paragraph 4-2.

(2) Those collections falling in the category of appropriation reimbursements will be recorded as outlined in paragraph 14-24, AR 37-108.

f. Disbursement transactions will be posted as described below:

(1) A paid document pertaining to an "M" account unliquidated obligation will be posted as a debit expenditure.

(2) A paid document citing an "M" account symbol that has not been previously recorded will be posted as a debit obligation and a debit expenditure.

(3) A paid document pertaining to a lapsed appropriation, validated on or before the closing of the fiscal year but received after a transfer of unliquidated obligations to "M" accounts, will be posted as a decrease obligation only.

g. All transactions against closed (lapsed) appropriations must be recorded under the applicable successor "M" accounts as prescribed in paragraph 14-24, AR 37-108. Payment, collection, or adjustment documents should be converted, as necessary, to reflect the applicable "M" account symbol (21M2060, 21M2065, etc.) two-digit operating agency code (18) and the proper fiscal station number.

h. Status of Allotments Reports (RCS CSCFA-216) for "M" account transactions will be prepared and submitted as outlined in NGB Pam 37-108-1.

4-8. Travel Advances. a. General. Advances of funds for temporary duty travel will be accounted for and controlled through the use of individual DD Forms 1351 as prescribed in chapter 5, AR 37-108.

b. Special advance account.

(1) A special advance account for "advances to travelers" will be established under each appropriation available for payment of temporary duty travel expenses. This account will be identified by allotment number 18-9930 and purpose code P930-41.

(2) The special advance account (P30-41) will be maintained in the allotment ledger separately and apart from the specific allotments available for obligation of travel cost and payment of actual travel performed. This account will be considered as a control account over the suspense file of DD Forms 1351 reflecting outstanding advances to travelers. The balance reflected in the special advance account will be verified with the balance reflected in the suspense file of outstanding travel advances at the end of each month.

(3) The suspense file of advance travel payment vouchers will be maintained in alphabetical sequence pending settlement of the advance. This file will serve as a subsidiary ledger to the special advance account P930-41. The suspense file will be reviewed monthly to determine the status of outstanding advances.

(4) Postings to the special advance account in the allotment ledger will be made from copies of paid vouchers and collection documents in the EXPENDITURES column ONLY. Travel advance payments will be posted as DEBIT expenditures, and collections will be posted as CREDIT expenditures. The cumulative net expenditures will represent the total unrecouped balance of advances made, as reflected in the suspense file of outstanding advances. Obligations will not be incurred or reported against the special advance account under any condition. Obligations for travel orders and expenses paid on reimbursement vouchers will be recorded in the applicable subproject account for travel in the usual manner.

(5) The USPFO is responsible for establishing adequate controls to assure that all travel advances are properly recouped. Normally, travel advances are recouped on the voucher for reimbursement of travel expenses or within 30 days after the travel is completed. However, immediate action to secure refund of advance payment is required

when the travel authorization is canceled or postponed indefinitely. Travel advances for personnel in a continuous or frequent TDY travel status must be recouped on the final settlement voucher for the frequent TDY trips or on the voucher for settlement of TDY allowances at the end of each fiscal year, whichever occurs first. In those instances where approval is given for the retention of travel advances for later FY, an SF 1080 may be prepared in accounting branch to charge the special advance account P930 under new appropriation and credit P930 account under prior appropriation. Copy of form is sent to travel branch for updating DD Form 1588.

(6) In processing vouchers and documents for travel advance payments and collections, the complete accounting classification for the special advance account will be used. For example, the accounting classification for travel advance payments and collections under the OMARNG appropriation in fiscal year 1978 is as follows:

2182065 18-9930 P930-41 *SXXXXX

*Insert appropriate fiscal station number.

4-9. Accrued Expenditures and Revenues. a. The current requirements for maintaining accounting records to reflect accrued expenditures and revenues are prescribed in AR 37-51.

b. Under the established principles, the accrual basis of accounting may be applied to each transaction as it occurs, or the records may be adjusted to the accrual basis at the end of each month, whichever is considered more practicable for the activity, type of transaction, or significance of the amounts concerned. Where accruals are based on month-end inventories, care will be taken to assure that auditable records or listings are maintained.

c. The accrual of expenditures and revenues will be based on the policies and procedures prescribed in AR 37-51.

d. In order to obtain the data required for accrued transactions, the monthly reports on the Status of Allotments (RCS CSCFA-216) will be supported by an analysis, at appropriation level, of the amounts reflected on such reports as "UNLIQUIDATED OBLIGATIONS."

e. The analysis of unliquidated obligations reported on RCS CSCFA-216 will be prepared and submitted as prescribed in NGB Pam 37-108-1.

4-10. Administrative Fund Reservations. a. That portion of pay, allowances, and travel costs relating to orders issued authorizing ARNG members to attend Army service schools, Army Area and oversea command schools, other short tours of training duty, and for the continuance of pay and allowances for disability and hospitalization benefits in excess of 30 days that may not be recorded as obligations under the rules prescribed in paragraph 3-3, will be estimated and recorded as administrative reservations of funds (commitments). However, the method of estimating and recording fund reservations will not require a formal record of accounting.

b. Transactions pertaining to the administrative reservation of funds will be processed and controlled through a suspense file and a distribution record of total estimated cost by month in the following manner:

(1) The suspense file will contain a copy of all orders issued on the basis of approved training plans or school applications. Such orders will be properly annotated to show a complete computation of the total estimated cost for pay and allowances and travel expenses.

(2) The total estimated cost for each order will then be entered on the distribution record, by reference to the order number and date, to reflect a proper breakdown of the total cost estimate by month. Columnar paper or any other similar type form may be used for the distribution record. Separate pages will be used for the different funding projects involved.

(3) The distribution record will be used to prepare DA Form 3717 at the beginning of each month and at other times as necessary to assure that all cost estimates are promptly and properly recorded as obligations. Obligations will be accomplished monthly from administrative reservations for those military pay and allowances accruing during that period. Travel estimates will be obligated in full as outlined in paragraph 3-3f.

(4) The orders referred to in (1) above will be removed from the suspense file at the time the DA Form 3717 is prepared to record the obligation for the last month covered by the order, as shown on the distribution record. Such orders will then be attached to and filed with the DA Form 3717 as the required documentary evidence to support the entire obligation.

c. Under these procedures, it will be the responsibility of each USPFO to establish adequate internal control procedures to

insure that overobligations and a violation of AR 37-20 does not occur. The suspense file and distribution records will be carefully reviewed on a monthly basis as a minumum re quirement.

4-11. Cross-servicing Billing and Collection Procedures. a. Billing and collection for reimbursable sales of supplies and materiel or services furnished under cross-service agreements will be processed on SF 1080 (Voucher for Transfers Between Appropriations and/or Funds) as prescribed in AR 37-27. Such billings will be prepared to indicate that payment is required on a check issue basis. Upon receipt of check, collection will be processed as prescribed in paragraph 2-3e, NGB Pam 37-108-1 and accounted for in accordance with paragraph 4-3 this regulation.

b. Billing and collection for subsistence furnished to USAR enlisted personnel by ARNG messes will be accomplished as prescribed in AR 710-2. Such collections will be processed and accounted for as funded reimbursements in accordance with paragraph 4-3, this regulation?

4-12. Interfund Billings for Stock Fund Materiel. a. The procedures in AR 37-12 and interim changes pertaining to billing and collection for reimbursable sales of stock fund materiel are applicable to the stock fund sales made to the States. Additional information concerning interfund billing procedures will be furnished by the National Guard Bureau, as required, based on instructions received from the Department of the Army.

b. In order to reduce the processing time of interfund bills to an absolute minimum, USPFO s will complete the actions prescribed in AR 37-12 for the "office billed" and NGB Pam 37-108-1 in connection with the processing and reporting of interfund transactions. It is imperative that all interfund bills be recorded and reported in the full amount billed by the supply source. Each interfund detail billings card will be charged against a valid appropriation/fund account administered by the office billed or in the case of an invalid billing, to an appropriate suspense account.

c. States will take positive action to insure prompt processing of USAFAC error lists and appropriate research is performed to clear the USAFAC uncleared interfund transaction listing. Transactions generated as a result of error listings will be reported in the ensuing month's report. The uncleared interfund transaction listing (60-120 days old) will be appropriately annotated and returned to USAFAC within 30 days after receipt. The uncleared listing provided by NGB-ARC for transactions over 120 (121-270) days old will be annotated and the original returned to USAFAC, Attn: FINCO-CA; the duplicate to NGB-ARC-A; and a file copy to be maintained at State level for audit.

4-13. Credits for Return of Materiel. The policy and procedures outlined in AR 37-12 and AR 37-111 will be followed in connection with the return of materiel for credit to the Army and Defense Supply system. Deobligation of funds and related credit to expenditures applicable to returned materiel will be accomplished simultaneously with credit to expenditures during the year and month in which billing is received.

4-14. Special Year-End Procedures. a. Obligations.

(1) At the close of the fiscal year, it is essential that all known recordable obligations for the fiscal year be recorded in the allotment ledgers, and included in the year-end certified reports and statements. In those areas where no purchase order, contract, or other specific obligation document is involved, the use of DA Form 3717 for such items as personal services (including field training supplemental payrolls that cannot be prepared for such reasons as Federal recognition not received, etc., uniform allowance due but not prepared because Federal recognition not received), communication services, utility services, emergency medical expenses, etc., is authorized. The type of service or article will be described on the DA Form 3717 including, as may be applicable, the accounting period covered by the charge and sufficient backup information to indicate the factors that entered into any computations or estimates involved.

(2) MOD s prepared as prescribed above will not be canceled, but will be retain ed in the accounts as obligations until all transactions relating thereto have been liquidated or adjusted. Liquidating and adjusting information will be entered on the reverse side of the MOD s.

(3) Documentary support for all recorded obligations will be reviewed to assure their propriety, validity, and accuracy. Reconciliation of all unliquidated obligations will then be completed.

b. Disbursements. All payments, collections, and other liquidating actions processed by FAO s through the end of the fiscal

year, including transactions by others received before preparation of the certified reports and statements, will be recorded and reflected in the certified reports and statements. Postings will be made up to and including the date of report preparation to insure that all data is included.

c. Reimbursements.

(1) The amount of obligation authority generated in an annual appropriation on the basis of orders received will be adjusted at year-end to the amount of orders completed or filled; i.e., reimbursements earned. It is important to remember that under the automatic reimbursement concept, an "order received" increases the amount of funds available for obligation. Therefore, the amount of obligations incurred in connection with the order received must be collected and processed as an appropriation reimbursement.

(2) For purposes of the year-end procedures, there are two types of reimbursable orders as follows:

(a) Type A. Orders from the Government agencies (outside Department of Defense) plus orders for work or services from other military departments and other Army components.

(b) Type B. Orders from other military departments and other Army components for supplies, material, and equipment requiring either procurement for the customer or delivery from stock.

(3) At year-end, unfilled Type A orders will be considered as earned to the extent of accumulated costs. Reimbursements earned on such orders will also include an amount equal to the obligations represented by contracts and orders outstanding that are identifiable with such uncompleted orders. Unfilled Type B orders normally must be recorded as earned reimbursements at time of delivery to the customer. Accordingly, the total amount of those unfilled Type B orders will comprise the total amount of downword adjustment of "orders received" as required by paragraph 4-271d, AR 37-108. However, where necessary in view of the available fund situation, unfilled Type B orders will be carried forward to the ensuing fiscal year in the expired account to the extent that the State had incurred obligations identifiable with those orders. Earnings will be recorded in the expired account in subsequent period when actually earned under normal criteria. Orders recorded as earnings under this authority must be cross-referenced to the related obligation documents. Since in normal accounting operations throughout the year it is not necessary or desirable to identify specific obligations incurred with specific services or material ordered by customers, it is emphasized that this action may be taken at the year-end only if and when the available funds are otherwise inadequate to cover all those contracts and orders outstanding.

(4) It should be noted that upon completion of adjustment action, the amounts reported as "orders received" and "reimbursements earned" for expiring annual appropriations will be identical figures. It is a responsibility of the performing office when approaching the end of the fiscal year to keep each customer advised of the extent to which obligations will not be incurred his/her orders.

d. Project orders. Unearned balances for each project order outstanding will be adjusted as outlined in para 4-4.

e. Year-end account balances. Upon closeout of certified reports, the year-end balances applicable to unobligated funds, unliquidated obligations, and reimbursements receivable will be transferred to the succeeding year's operation as outlined in NGB Pam 37-108-1. Unliquidated balances for those appropriations that will lapse at the end of the fiscal year will be transferred as outlined above; however, documentation will be required as prescribed in paragraph 4-7. Outstanding unliquidated obligation documents applicable to lapsed appropriations will be converted to "M" accounts in accordance with chapter 4, NGB Pam 37-108-1.

***4-15. Reconciliation of Unliquidated Obligations.** The unliquidated files will be reconciled as outlined in AR 37-108 and NGB Pam 37-108-1.

4-16. Accounting Documents Disposition. The guidelines provided in AR 340-18 will be followed in retaining and disposing of documents, listings, and cards applicable to accounting transactions.

4-17. Related Financial References. A related financial reference guide to various applicable regulations and other specific subjects of interest to ARNG fiscal stations in connection with the accounting for and the reporting of financial transactions is in appendix B.

CHAPTER 5

REPORTING REQUIREMENTS

5-1. Fiscal Station Reports. This chapter outlines those recurring reports required for submission to the National Guard Bureau. Specific report preparation instructions are as outlined below:

a. The fiscal station monthly report package will consist of those reports as outlined in chapter 3, NGB Pam 37-108-1. Each report will be signed by the USPFO or other authorized individual. The signature will attest that all verifications required before submission of the reports have been accomplished.

b. The Quarterly Report of Selective Service Cost Data (RCS ARNGR-38) will be submitted to NGB-ARC-A with the monthly report package at the end of each calendar quarter (31 Mar, 30 Jun, 30 Sep, and 31 Dec). This report will be submitted in two parts (in duplicate) as outlined below on NGB Form 43-1.

(1) Part I—This part of the report will reflect separately the number of man-days and costs associated with pay and allowances and travel for both annual training and other FTTD. Costs will include the Government share of FICA.

(2) Part II—This part will reflect information relative to inactive duty training costs and will be reported as follows:

(a) The personnel roster will include the name, rank, and years of service of each Selective Service member.

(b) The number of paid drills (UTA s) attended will be obtained from appropriate attendance records.

(c) Inactive duty training costs will be determined by multiplying the individual daily rate of pay by the number of paid drills.

(d) Changes in rank, years of service, and daily rate of pay will be indicated by a separate entry immediately following the individual's name in all columns; except the individual's name need not be duplicated.

*c. The Report of Services Rendered to State and Local Units of Government (DD COMP(A)-1031) will be submitted to the National Guard Bureau annually on a calendar year basis. Reports will be submittd on DA Form 3689-R not later than 20 January of each year. The types of services and the conditions under which services may be provided are as outlined in chapter 5, AR 37-27. Negative reports are required.

5-2. Verification of Reports. In order to insure each report is correct in its entirety, the checklist for verifying the accuracy of report data as outlined in chapter 3, NGB Pam 37-108-1 will be used. In addition, reconciliation of the unliquidated obligation balances on the status reports with mechanized unliquidated obligation listings will be accomplished before the reports are submitted.

APPENDIX A

ALLOTMENT SERIAL NUMBERS ASSIGNED TO FISCAL STATIONS BY THE NATIONAL GUARD BUREAU (OPERATING AGENCY NUMBER 18)

State	Fiscal Station No.	Allotment Serial No.
Alabama	01079	1001
Arizona	02059	1002
Arkansas	03055	1003
California	04376	1004
Colorado	05073	1005
Connecticut	06020	1006
Delaware	07012	1007
Florida	08125	1008
Georgia	09137	1009
Idaho	10018	1010
Illinois	11115	1011
Indiana	12064	1012
Iowa	13035	1013
Kansas	14093	1014
Kentucky	15058	1015
Louisiana	16104	1016
Maine	17018	1017
Maryland	18070	1018
Massachusetts	19093	1019
Michigan	20065	1020
Minnesota	21039	1021
Mississippi	22065	1022
Missouri	23137	1023
Montana	24024	1024
Nebraska	25082	1025
Nevada	26016	1026
New Hampshire	27012	1027
New Jersey	28063	1028
New Mexico	29032	1029
New York	30192	1030
North Carolina	31079	1031
North Dakota	32006	1032
Ohio	33109	1033
Oklahoma	34077	1034
Oregon	35047	1035
Pennsylvania	36137	1036
Rhode Island	37019	1037
South Carolina	38084	1038
South Dakota	39029	1039
Tennessee	40098	1040
Texas	41292	1041
Utah	42056	1042
Vermont	43007	1043
Virginia	44121	1044
Washington	45113	1045
West Virginia	46028	1046
Wisconsin	47039	1047
Wyoming	48021	1048
District of Columbia	49089	1049
Hawaii	94615	1094

Alaska	95514	1095
Puerto Rico	96608	1096
USA-MDW	49092	1099
Virgin Islands	96342	1097

Note. The allotment serial number will preceded by the two-digit operating agency code in the accounting classification on all obligation, disbursement, collection, and adjustment documents in accordance with paragraph 1-14 AR 37-100.

APPENDIX B

RELATED FINANCIAL REFERENCE GUIDE FOR ARNG FISCAL STATIONS

PART I—GENERAL

Subject	Reference
Internal review	AR11-7
Quality Assurance Program	AR11-37
Distribution of funds and fund documentation	AR37-2
Validation of disbursements potentially subject to fraud or improper payment	AR37-9
Billing and collection policy and procedures for sales of stock fund materiel	AR37-12
Administrative control of appropriated funds	AR37-20
Establishing and recording of commitments and obligations	AR37-21
Accounting policy and procedures for intra-government, intradefense and intra-Army transactions	AR37-27
Army management structure (fiscal code)	AR37-100
Organization and functions of finance and accounting offices	AR37-101
Finance and accounting for installations; Disbursing operations	AR37-103
Finance and accounting for installations; Impreset funds	AR37-203-1
Military pay and allowances procedures joint uniform military pay system (JUMPS-Army)	AR37-104-3
Finance and accounting for installations; Civilian pay	AR37-105
Finance and accounting for installations; Travel and transportation allowances	AR37-106
Finance and accounting for installations; Processing and payment of commercial accounts	AR37-107
General accounting and reporting for finance and accounting offices	AR37-108
Working capital funds—Army stock fund, uniform policies, principles and procedures governing Army stock fund operations	AR37-111

PART II—SPECIFIC

Accounting procedures for processing transportation request, bills of lading and meal tickets	Sec I, chap 8, AR37-108
Advice of obligation authority (DA Form 3971)	Sec VII AR37-2
Centralized billing and collection for subsistence (rations) furnished by active Army field and garrison messes to personnel of the ARNG	Para 1-5b(12) AR37-27
Distribution of "Fiscal Copy" of transportation documents	AR55-14
Special authorization and procedures for issues, sales and loans	AR725-1
Funding for support of USAR personnel training at State-owned camps	Para 28d AR135-200
Intra-Army Order for Reimbursable Services (DA Form 2544)	Para 3-77 AR37-108
Interservice Support Agreements (DD Form 1144)	AR700-49
Logistical policies for support of ARNG	AR130-400
Payment of vouchers submitted by National Guard	Para 6-25 AR37-103
Processing SF 1080 billing transactions for ARNG on "Check issue" basis	Para 6-82c AR37-103

Reimbursement procedures for individual clothing at Army area or Army service	AR130-460
Reimbursement procedures for individual clothing and equipment issued at US Army training centers (REP)	AR710-2
Reimbursement procedures for subsistence furnished to USAR personnel training with ARNG units	AR710-2
Supply of Subsistence to Army National Guard	AR30-4
Safeguarding of funds and related documents	SECIV, Chap 3 AR37-103
Transportation transactions applicable to the Army Management Fund	AR55-14
Travel advances:	AR37-104
Military Personnel	Chap 5
Civilian Personnel	Chap 14
Voucher deductions—National Guard Technicians	Para 5-8 AR37-103

Users of this regulation are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) to NGB-ARC-A, Washington, DC 20310.

By Order of the Secretary of the Army:

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