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FINANCIAL ADMINISTRATION

FISCAL ACCOUNTING AND FINANCES SERVICES ARMY NATIONAL GUARD

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1. Purpose. To prescribe the policies, principles and procedures for fiscal accounting and finance services, which includes the distribution, administrative control, disbursement, accounting and reporting required for Federal appropriations and funds made available to the Army National Guard (32 U.S.C. 106).

2. Policy. The provisions of Army Regulations in the 37 series are applicable to the Army National Guard, except as modified herein, and will be complied with by all levels of the Army National Guard to insure adequate accounting and administrative control and protection of Federal funds.

3. General principles. *a.* Funds for the payment of obligations incurred by the Army National Guard are appropriated through the appropriation bills that are enacted by the Congress and signed by the President.

b. The procedures of fund distribution, management thereof, and the accounting and reporting on the status of appropriated funds must conform to the requirements of the Bureau of the Budget, the General Accounting Office, the Treasury Department, the Office, Secretary of Defense, and the Office, Comptroller of the Army.

c. The distribution of funds within the Army is effected by documented action which makes funds available to a specific organizational unit for obligation and expenditure for specific purposes, and assigns responsibility and delegates authority for administrative control of the funds.

d. Funds are allocated to The Chief, National Guard Bureau, and other operating agencies by the Comptroller of the Army, and are allotted to the various States and other activities for obligation and expenditure.

e. The Public Laws, Department of Defense Directives, and implementing Army policies pertaining to the basic system for the administrative control of appropriations and accounting for Federal funds must be followed by all components of the Department of the Army, including the Army National Guard, to which appropriated funds are made available.

4. Annual Funding Program. *a.* An annual funding program will be issued to each State by the National Guard Bureau. This program will contain budget program or other limitations as received from the Department of the Army and will be within the allocated distribution indicated above. This program also will establish limitations on the amount of obligations for specific budget

*This regulation supersedes NGR 50, 15 April 1966.

programs or other budget classifications, but will not make funds available nor provide authority to create obligations.

b. Annual funding programs are provided as a financial plan to promote efficient management in the utilization of funds and as a means to reduce the possibility of violations of section 3679, Revised Statutes, as amended (31 USC 665).

5. Allotments. *a. General.* Allotments will normally be issued on a quarterly basis in support of the established annual funding program. Balances of quarterly allotments will be carried forward to succeeding quarters of the fiscal year. Additional quarterly allotments and required adjustments will be made as changes to the original allotment document.

b. Specific allotments. A specific allotment is one that designates a specific classification and limits the amount that may be obligated thereunder. It is the means by which the Chief, National Guard Bureau, makes available funds to cover the financing of Army National Guard operations of the various States. Specific allotments will be made by the issuance of a Program and Funding Authorization Schedule (DA Form 1323). Unobligated balances of allotments at the end of the fiscal year pertaining to single-year appropriations will not be available for obligation in the succeeding fiscal year, but will be available for obligation adjustments.

c. Open allotments. An open allotment is established for a specific purpose and in a specific amount. Open allotment account numbers are published in the Army Management Structure (Fiscal Code) in the AR 37-100-FY-series for charge by an officer or employee authorized to charge such account without specific limitation as to amount. Open allotments are generally established to finance those activities where central controls are more practical than establishing controls through the issuance of specific allotments.

6. Obligations. *a. General.* All officers and employees of the Army National Guard who are authorized to obligate or expend Federal funds are required to become thoroughly acquainted with the provisions of AR 37-20 and section 3679 of the Revised Statutes, as amended (31 USC 665), which is incorporated therein.

b. Authority. Obligations may be incurred by the various States upon receipt, and within the amount stated therein, of a specific allotment or against open allotments established for their use. In the event that allotments are not made available to the States by the beginning of a fiscal year, the Chief, National Guard Bureau, will issue interim instructions based on authority and information received from the Department of the Army. Authorization for the use of funds at all levels must be made in writing. In exceptional circumstances when a wire authorization is received, it shall be considered, when so stated, as an authorization in writing pending receipt of confirming formal documents. In such cases, confirming documents will be issued within the next work day. Verbal or telephonic authorizations will not be recognized.

c. Recording. The criteria for establishing and recording obligations within the Department of the Army in compliance with section 1311, Supplemental Appropriations Act of 1955 (31 USC 200) is prescribed in AR 37-21. All obligations will be recorded immediately and properly supported by the documentary evidence required in such regulations.

7. Accounting for funds. *a.* The United States Property and Fiscal Officer (USPFO) will receive and account for all Federal funds made available under specific allotments to the State in which he serves.

b. Fiscal accounting records will be maintained in such a manner as to reflect currently and accurately the status of funds and to provide the proper records from which reports are prepared.

c. As the Army National Guard is *not* operating under the Army Integrated Accounting System, the procedures prescribed in AR 37-101 and AR 37-108 for a "decentralized accounting office" and instructions furnished by the Chief, National Guard Bureau, will be used as a guide in the establishment and maintenance of accounting records.

8. Reports. *a. Status of funds.* Reports on the status of funds required by Army regulations will be submitted monthly, or at such time as required, by the due date and in the manner prescribed by the Chief, National Guard Bureau. These reports will be used by the reporting State as media for such internal management, control and information purposes as may be appropriate.

b. Other reports. The Chief, National Guard Bureau, may require other reports from the States as needed for budgeting and funding purposes.

9. Fiscal station numbers. Army National Guard fiscal station numbers for the Office of the USPFO

of the various States are published in AR 37-102-1. All requests for changes or corrections in such regulation will be submitted through the Chief, National Guard Bureau, ATTN: NGARCF.

10. Fund availability and certification of vouchers. The USPFO is vested with the responsibility and authority for assuring that funds are available under a specific allotment issued to the State 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 accounts 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.

11. Payroll procedures for ARNG Technicians. *a.* The procedures for processing payrolls for ARNG technicians are prescribed in AR 37-105. Under such procedures the USPFO must be appointed "civilian payroll certifying officer," in writing, by the respective State Adjutants General.

b. The USPFO, as civilian payroll certifying officer, is responsible for the preparation and certification of payrolls and other related functions as prescribed in paragraph 2-4, AR 37-105. The duties of the USPFO in performing such payroll functions may be delegated to other key personnel of his office, provided that such delegation is made to a specific individual by name in writing.

c. The payroll certification and summary sheet (DD Form 592) for ARNG technicians must be prepared for certification as indicated below.

(1) *Certification by USPFO.* The USPFO may certify the payroll and the availability of funds by personal signature in the "Payroll Certifying Officer" block on the left side of the form. In such case, no other signature is required.

(2) *Certification under delegated authority.* USPFO personnel who are authorized to certify both the payroll and the availability of funds under delegated authority may sign the "Payroll Certifying Officer" block on the left side of the form, and no other signature is required. In those cases where the delegated authority for payroll certification and the availability of funds is divided between two individuals, the payroll form must be properly signed on the left side for payroll certification and on the right side for the availability of funds. All certifications under delegated authority must be signed FOR the USPFO in the format as prescribed in paragraph 4-5, AR 37-101.

d. Signature cards (DD Form 577) for the USPFO and all personnel authorized to certify technician payrolls and other vouchers or funds must be furnished to the finance and accounting officer responsible for payment of the vouchers as prescribed in paragraph 2-57, AR 37-103. The signature cards for USPFO personnel authorized to certify under delegated authority must be duly authenticated by the USPFO.

12. Examination and disbursing service. Examination and disbursing services will be provided to the USPFO of each State as a "decentralized accounting office" of the Army National Guard by satellization on designated finance and accounting offices in accordance with AR 37-101. Appropriate arrangements will be made by the USPFO of each State to obtain this service by requesting the Commanding Generals of CONUS Armies, the Military District of Washington, and the oversea commands to properly designate a servicing finance and accounting office to perform the required examination and disbursing functions. In making such designations, proper consideration should be given to such factors as location of and distance between the United States Property and Fiscal Office and the servicing finance and accounting office so that necessary coordination concerning the service functions can be accomplished satisfactorily by all concerned. All USPFO's will notify the Chief, National Guard Bureau, ATTN: NGARCF, by letter immediately when changes in the designation of servicing finance and accounting offices occur.

13. Agent officers. *a.* A USPFO may be appointed as a class B agent officer and, in appropriate cases, other officers assigned to the Army National Guard of the United States may be appointed as class A or class B agent officers, depending on the type and nature of payments to be made. Civilian employees or enlisted members of the Army National Guard may *not* be appointed as agent officers.

b. The Adjutant General of each State will be responsible for evaluating and determining the necessity for all appointments of the USPFO or

other officers as class B agent officers. Consideration for the appointment of officers other than the USPFO as class B agent officers will be limited to those individuals who are assigned and required to perform financial type duties. Recommendations for the appointment of class B agent officers based on such determination will be submitted to the Chief, National Guard Bureau, in the case of USPFO appointments, or the appropriate Army Area commander in other cases for approval and issuance of orders. Any qualified officer may be appointed to perform the duties of a class A agent officer upon issuance of a proper order by the State Adjutant General or other authority as may be delegated.

c. Class A and class B agent officers will be appointed as agents of the finance and accounting officer at a specific installation, the address of which will be included in the appointment orders as prescribed in chapter 15, AR 37-103. Such agents are directly responsible to the finance and accounting officer for whom they are acting. The finance and accounting officer and his agents are jointly responsible for payments made by the agent officer. This pecuniary responsibility includes responsibility for erroneous payments, errors in vouchers computed by agents, and for funds received from all sources. The United States may legally, and at its option, look to either the finance and accounting officer or the agent for recovery.

14. Imprest funds. *a.* Under the provisions of AR 37-103-1, imprest funds may be established at Army National Guard activities, upon approval of the Chief, National Guard Bureau, when the use of such funds are advantageous and consistent with the best interests of the Government.

b. The Adjutant General of each State will be responsible for evaluating and determining the necessity for the establishment and the continued use of each imprest fund. The number of imprest funds established in each State must be kept to a minimum. Imprest funds will be decreased or dissolved when the amount of the fund exceeds the requirements or the use of the fund is not considered necessary. Requests for the establishment of imprest funds or for an increase in the amount of an established imprest fund will be submitted over the signature of the Adjutant General and will include complete justification based on procurement and expenditure requirements.

c. Recommendations for the appointment of the USPFO as Imprest Fund Cashier will be submitted to the Chief, National Guard Bureau ATTN: NGSR, for approval and issuance of orders. The State Adjutant General will issue orders as prescribed in AR 37-103-1 when an Army National Guard technician is appointed imprest fund cashier.

d. The policy and procedures prescribed in AR 37-103-1 and ASPR 3-607.2 and 3-607.3 will govern the amount authorized and the conditions for use of imprest funds in the Army National Guard.

e. Reservations will be established in allotment accounts to preclude over-obligation of funds resulting from imprest fund purchases.

f. The position of Imprest Fund Cashier, and alternate when so acting, is covered by the Army Position Schedule Bond under the provisions of AR 600-13.

15. Safeguarding funds. *a.* Funds and related documents in the possession of class B agent officers and class A agent officers will be adequately protected and safeguarded as prescribed in chapter 3, AR 37-103.

b. Funds in the custody of Imprest Fund Cashiers will be properly safeguarded as prescribed in section 2, AR 37-103-1.

c. State adjutants general will be responsible for providing the protective measures for the safeguarding of funds as prescribed for installation commanders in section IV, chapter 3, AR 37-103 and chapter 2, AR 37-103-1.

d. Adequate protective measures will be taken by class B and class A agent officers at all times for the safeguarding of cash on hand against theft or loss when in transit or in office safes and other locations. Determination of adequacy of protection will be made on the basis of such factors as building security, distance funds are to be transported, the geographical area and terrain to be covered, and the type of transportation to be used. Armed guards will be used whenever these factors indicate other security measures to be inadequate. Checks received from finance and accounting officers, drawn in favor of the agent officer, will be converted to cash only as required to effect normal payments. Arrangements for cashing such checks should be made in advance at the check cashing facility nearest to the place where payments are to be made.

Users of this regulation are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications) to Chief, National Guard Bureau, ATTN: NGARCF, Washington, DC 20310.

By Order of the Secretary of the Army:

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