

Financial Administration

Management, Budget and Fiscal

By Order of The Adjutant General:

JOHN E. DAVOREN
Brigadier General, KSARNG
Commander

Official:



JOHN K. ANDREW
COL, GS, KSARNG
Chief of Staff

History. This issue revises the policies and procedures previously contained in AGO KAN PAM 37-108, 1 September 1994 with changes.

Summary. This publication establishes policy and procedures of The Adjutant General pertaining to standards that are applicable to the management of the Federal Appropriated Funds issued to the Kansas Army National Guard through the USPFO.

Suggested Improvements. The proponent of this publication is the USPFO, Comptroller Division. Users are invited to send comments and suggested improvements to USPFO, ATTN: NGKS-PFR, 2737 S Kansas Ave, Topeka, KS 66611-1170.

Distribution. A

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Chapter 1 General

1-1. Purpose.

- a. To establish a system within the Kansas Army National Guard (KSARNG) to develop, prepare, review and manage the annual operating budget in order to obtain maximum benefit, within existing laws and regulations, for federal funds allotted to Kansas on a Funding Authorization Document (FAD).
- b. To designate Level I and Level II Program Budget Advisory Committees (PBAC), Program Coordinators (PC), Program Managers (PM) and Alternate Program Managers (APM); and
- c. To coordinate planning, management and control of utilization of financial resources.

1-2. References. References used in this regulation are found listed in Appendix A.

1-3. Explanation of Abbreviations and Terms. Explanation of abbreviations and terms used in this document are found in Appendix B.

1-4. Objectives.

- a. The establishment of program objectives of the KSARNG by The Adjutant General (TAG).
- b. Develop budget estimates and operating budgets that will represent the cost and related fund requirement necessary to accomplish the program objectives.
- c. Assign the responsibility for the formulation and execution of the program.
- d. To provide an effective means and a sound basis for the:
 - (1) Financial administration, management of operations and utilization of Federal funds to achieve maximum efficiency and economy.
 - (2) Justification of budget requests to the Chief, National Guard Bureau (NGB).
 - (3) Justification of allotment of funds, based upon coordinated planning and programming, through the use of costs and obligations required for the accomplishment of programs, activities and functions.
 - (4) Standardization of the budget system and the integration of programming into the budget cycle.

Chapter 2 Responsibilities

2-1. United States Property and Fiscal Officer (USPFO). The USPFO will:

- a. Advise the Adjutant General on the employment and utilization of resources in relation to the operating budget for federal funds.
- b. Receive and account for all federal funds made available under specific allotment to Kansas.
- c. Maintain fiscal accounting records in such a manner as to reflect currently and accurately the statuses of funds and to provide the proper records from which reports are prepared.
- d. Establish and maintain PM and Alternate PM assignments based upon their functional responsibilities.
- e. Maintain administrative controls for utilization of funds to ensure compliance with DFAS-IN Reg 37-1.
- f. Assure that funds are available before an obligation is incurred and that only valid obligations are recorded.
- g. Develop policy to ensure that no person, organization or unit incurs an obligation without prior written approval
- h. To conduct periodic internal reviews for the purpose of determining the effectiveness of fund controls employed at the PM level.

2-2. Comptroller Division, Office of the USPFO. The Comptroller Division will:

- a. Assist the USPFO, PBAC's and PMs in developing, executing, evaluating and revising the operating budget.
- b. Coordinate and supervise the preparation and publication of the budget, ensuring that these documents reflect the program/budget decisions of the Adjutant General.

- c. Issue guidance and administrative instructions to assist in preparation of programs.
- d. Conduct continuing review and analysis of programs. Identify deviations from plans and the probable causes of the deviations.
- e. Conduct joint reconciliations on a quarterly basis with PMs in accordance with DFAS-IN Reg 37-1.
- f. Prepare statistical analysis of projects, functional areas or programs as necessary to provide information to the PBAC and PMs.
- g. Conduct initial training programs for newly appointed PMs. This training is to explain financial management, obligation of federal funds, STANFINS, AFCOS, utilization of output from Comptroller Division and any other information pertinent to the PM's area of responsibility.
- h. Request Accounting Processing Codes (APC), update ManMenu and maintain AFCOS users and routing.
- i. Prepare and distribute information to PMs to assist them in review and analysis of their programs:
 - (1) Preliminary Budget Guidance
 - (2) Annual Funding Guidance
 - (3) Fund Allowance Targets
 - (4) Kansas Accounting and Budget Information Letters.
 - (5) Modifications to contracts/purchase orders.
 - (6) Military Interdepartmental Purchase Request
 - (7) Voucher for Transfer Between Appropriations and/or Funds
 - (8) Purchase Order
 - (9) Cash Collection Voucher

2-3. Program Coordinators. Program coordinators will:

- a. To read annually stipulations of DFAS-IN Reg 37-1.
- b. Attend mandatory training, including fiscal law and budget courses, and PBAC I meetings.
- c. Prepare decrement lists and narrative justification for their budget area for the operating budget.
- d. Prepare Mid-Year review data pertaining to their budget area.
- e. Establish priorities for fund management when available funds are insufficient to support all requirements.

2-4. Program Managers. Program managers will:

- a. To read annually stipulations of DFAS-IN Reg 37-1.
- b. Attend mandatory training, including fiscal law and budget courses, and PBAC II meetings.
- c. Prepare decrement lists and narrative justification for their budget area for the operating budget.
- d. Prepare Mid-Year review data pertaining to their budget area.
- e. Coordinate with program coordinator, other PMs and operating sections within Kansas in formulating their portion of the budget and review procedures.
- f. Establish priorities for fund management when available funds are insufficient to support all requirements.
- g. Conduct continuous review and analysis during the budget year to ensure the most effective and economical utilization of resources. Ensure that bona fide need rule is considered.
- h. Manage funds provided by the USPFO. As prescribed in DFAS-IN 37-1, PMs must manually maintain some limited form of informal record of funds available for obligation. Fund management responsibilities include:
 - (1) Maintain informal commitment ledger or AFCOS/STANFINS procedures on such funds issued by USPFO. Input all current year commitments and obligations of federal funds through AFCOS or other appropriate system.
 - (2) Estimate forthcoming requirements based on experience or historical data and input an "EVENT" or reservation. Compare estimates against fund balance and effect adjustments as required.

(3) Ensure that all obligating documents are prepared with the entire appropriate accounting classification, are input and forwarded to Accounting Branch on the day the reservation is input to ensure obligation into the correct months' accounting records.

(4) Coordinate with budget office when transfer of fund citation is required to provide service for Kansas Army National Guard. All outgoing MIPRs and Letters of Authority will be approved by the Comptroller or Budget Officer.

(5) Reconcile unliquidated obligations with Accounting Branch on a quarterly basis. Each PM will be notified by accounting as to date and time of this joint review. Review transactions and do research prior to review to prepare for the reconciliation. See Figure C-1.

(6) Supervise the execution of each transaction until it is completed and all records cleared.

(7) Update obligation plans in AFCOS based on changes in funding. Also provide updated plans prior to each quarter.

Chapter 3 Funds Control

3-1. Fund Responsibility and Authorization. The responsibility for funds belongs to the USPFO who is responsible for ensuring that funds are used for the purpose prescribed in the appropriation and that funding authority is not exceeded. No person, organization, or office is authorized to incur obligations without being designated in writing by the USPFO.

3-2. Fund Control System. The KSARNG operates under a financial system of decentralized fund management and centralized fund control. This means that the USPFO has decentralized the funds management using the PBAC system and has retained centralized fund control at the USPFO.

3-3. Program Budget Advisory Committees. Two levels of the PBAC will be established and be responsible to the TAG for advising him/her on planning, programming and budget matters. Designated members and purpose of each level of the PBAC are contained in Chapter 4 of this SOP.

3-4. Antideficiency Act.

a. All who are authorized to control funds and to cause obligations to be incurred must be familiar with DFAS-IN Regulation 37-1 and NGB Pamphlet (AR) 37-1 which contains the provisions of the Antideficiency Act and violations.

b. Antideficiency Act violations are punishable by suspension, removal from office, or if done knowingly, a \$5,000 fine and/or imprisonment for not more than two years. Figures C-2 and C-3 are the provisions of 31 USC 1517 and what constitutes a violation (NGB Pam 37-1).

3-5. Distribution of Funds. Form 40-E, Fund Authorization Target (FAT) will be provided by the USPFO indicating increase or decrease in annual funding program (AFP) or allotment pertaining to each account which the PM has responsibility. Figure C-4 is a sample of the FAT. Distribution of targets or allowances that are made below the FAT level must be documented and delegated in writing.

3-6. Fund Responsibility Statement. Delegation of authority requires the completion of a fund responsibility statement as indicated at Figure C-5. Failure to sign this statement does not affect the validity of any obligation or expenditure, nor does it excuse the PM from any alleged violation. Delegation of authority by PMs to sub-PMs requires the completion of fund responsibility statement which will be maintained in a file by the PM, with a copy forwarded to the budget office.

3-7. Fund Citations. In order to ensure the proper posting of the obligation of funds, the receiver will be required to submit each order published with the fund cite to the budget officer. A copy will be forwarded to the PM involved for input into the Automated Funds Control and Order System (AFCOS) and a copy will be forwarded to Accounting.

3-8. Prior Year Funds.

- a. Prior fiscal year funds control is centralized at the USPFO. Only the USPFO, Comptroller or Accounting Officer can certify funds availability.
- b. Program manager actions affecting prior year funds may contribute to an Antideficiency Act violation. Accountability rests with the PM.

3-9. Mobilization Funding.

- a. The two phases of federalization, alert and mobilization generate immediate funding requirements. The budget officer will activate contingency program manager codes to separately identify costs related to the mobilization and deployment.
- b. The Director, Plans Operations and Training (DCSOPS) will provide the budget office the alert notification and mobilization order. Funding will be requested from NGB. The budget office will coordinate with the mobilization station for fund citation for movement from home station to mobilization station.

**Chapter 4
Program Budget Advisory Committee****4-1. General.**

- a. Control of federal funds is a responsibility of the USPFO. Responsibility cannot be delegated but the PBACs will be formed to aid the USPFO in carrying out this responsibility by assisting in determining the priorities in management of funds as expressed by the TAG. The PBAC I is appointed by the TAG (NG Pam (AR) 37-1 paragraph 1-4a). Appointment is as designated in paragraph 4-2a.
- b. The role of the PBAC is to develop and review the Kansas budget and make recommendations on all matters relating to the financial operation of Kansas. Level I, the decision maker / approving PBAC, is normally composed of senior staff representatives also considered as program coordinators. Level II, the recommendations / working PBAC, is composed of the PMs or alternate PMs.
- c. Voting. Voting members of the PBACs are the program coordinators or PMs present during the PBAC meeting. More than one representative per program may be present at the meeting but only one vote will be allowed per program. Votes of 1-5 will be used, with 1 being support, 2-4 being a degree of support and 5 being not support. Five votes will be allowed the opportunity to express their reasoning.

4-2. Level I, Program Budget Advisory Committee (PBAC I).

- a. The purpose of the PBAC I is to resource programs by redistributing AFP based upon unfinanced requirements (UFRs) and excesses presented by program coordinators to achieve the objectives of the KSARNG. PBAC I is a committee chaired by the KSARNG Chief of Staff and meets at least quarterly. The USPFO attends the meetings as an Advisor and the Budget Officer is the recorder. Appointed members of the PBAC I are the Administrative Officer/representative from each MSC level command; the Director from each JFHQ Directorate; and the Program Manager, Battle Command Training Center (BCTC). Appointed members are voting members. If a voting member is unable to attend a PBAC I meeting, the member may appoint a fully informed and empowered representative. Non-voting members of the PBAC I are the chairman, the USPFO, the Comptroller, the recorder and the State Command Sergeant Major.
- b. Program coordinators are the JFHQ Directorates. At the call of the PBAC I chairman, during the first quarter of each new fiscal year the program coordinators will prepare and present a briefing to the KSARNG command group regarding the status of their accounts. The briefing will present the anticipated shortfalls that are expected to be funded by NGB at some time during the current fiscal year, the fiscal year's UFRs, any 'must fund' requirements and any excess AFP. The chairman may call for updated program status reports from program coordinators throughout the fiscal year.
- c. Program coordinators present UFRs and 'must fund' requirements within their programs to the PBAC I. They are responsible to coordinate the UFR impact with their customers and present the projected impact of an UFR on a program in terms of the attainment of KSARNG objectives and perhaps measurable terms regarding customer expectations.

d. Only members of the Level I PBAC or their empowered representatives may be seated at the meeting table. Others may attend but will be seated to the rear of the table. This is intended to make clear who is empowered to participate and to vote.

e. The chairman may select a facilitator for each meeting and will approve the agenda which is jointly developed by the USPFO and the budget officer. Read-ahead materials will be sent to PBAC I with an information copy to PBAC II. The chairman will open the meeting with applicable remarks and a review of the last meeting minutes. The budget officer will review the FADs received since the last PBAC I. Program coordinators will briefly explain the FAD changes in their programs. Any assigned taskers from the last meeting will be presented. Actions regarding the 2065 and the 2060 appropriations will be discussed to include AFP redistribution, priority funding, excess AFP, funding of any 'must fund' or time sensitive items and review of the unfinanced requirements. The concluding phase is confirming the time and location for the next meeting.

f. Any PBAC I member may put an issue on the agenda prior to or during the meeting. The chairman will determine if the issue should be discussed during that meeting, be referred to subsequent meetings or be approached in a different manner. Consensus is the preferred method of making agreements. The chairman will call for majority only when there is no possibility of consensus due to a lack of time or other factors when the decision cannot be deferred for a resolution at a later time.

g. The USPFO requires the annual operating budget to be submitted to the budget office utilizing decrement lists. PBAC I funding is provided based upon whether it is statutory, regulatory or a must fund, time sensitive item. Requirements are either funded by the appropriate program's coordinator or returned to requestor without action. Returned requirements will be placed on the PBAC I UFR list by the appropriate PC. UFRs and must funds are to be submitted to the budget office at least three working days prior to a PBAC I meeting. The submission must be in writing and include full justification and impact statements.

h. The prioritization of UFRs helps in keeping expenditures aligned with organizational objectives and precludes resource allocation based upon first come, first served or some other arbitrary method. When determining the rationale for the prioritization of UFRs, members agree that they will use, as a start point, the hierarchy of statutory, regulatory and command directed. Members may add non-prioritized UFRs to the list by providing the information to the budget officer. UFRs will be entered onto the existing UFR list and provided to the PBAC members with the next meeting's agenda. The normal process is the program coordinators add UFRs for their programs after coordinating with their customers and determining if it is possible to execute the UFR if funds become available. Members of the PBAC I will prioritize the UFR list near the end of the current fiscal year or at the call of the chairman. The standing UFR list published at the end of the current fiscal year reflects the PBAC priorities.

i. Program coordinators have the authority to request movement of AFP within their total program without approval of the PBAC I. Any movement of AFP between program coordinators requires the approval of the PBAC unless the move must occur prior to the next PBAC I meeting. If the AFP must be moved between program coordinators prior to the next PBAC I meeting, the Budget Officer may approve moves up the \$10,000 AFP, with notice to the chairman and to the USPFO. Movement of AFP between program coordinators in excess of \$10,000 must be approved by the chairman, with notice to the USPFO. Program coordinators must furnish the Budget Officer a completed AGKS Form 41 (See Figure C-6.) with signatures and a brief explanation for the movement. The Budget Officer will request the required notice and / or approval from the chairman and the USPFO.

4-3. Level II, Program Budget Advisory Committee (PBAC II).

a. The PBAC II is the recommendations / working PBAC and is composed of the PMs or alternate PMs.

b. The USPFO is authorized to appoint key personnel to be fund PMs and may issue funds to them. PMs may commit and obligate federal funds as long as they have a system to ensure that they can manage and account for these funds (NG Pam (AR) 37-1 paragraph 1-4). Funds issued to these PMs are "Targets" and the USPFO is never relieved of his responsibility to ensure that procedures established and maintained will prevent violations of statutes, regulations and directives. Funds are provided through the NGB to the USPFO in FADs.

c. The purpose of the Level II PBAC is to cross-level and redistribute available allotment based upon program requirements, to fund shortfalls caused by changes in programs, to review and resolve minor resource allocation matters and to make recommendations on major resource allocation problems for consideration by PBAC I. The PBAC II is a committee chaired by the Budget Officer, composed of the PMs and/or alternate PMs, that meets at least monthly. The PBAC II is tasked with attaining a 98% quarterly allotment execution rate. The execution rate is based upon the NGB requirement that each appropriation in Kansas be executed within 90% to 100%.

d. Allotment is issued to PMs in accordance with the obligation plans on file in the budget office. Further redistribution of allotment will be made as recorded in the PBAC II minutes; by submission of a completed AGKS Form 41 signed by the PM(s) to the budget office; by official e-mail or as determined necessary by the Budget Officer. The AGKS Form 41 is designated for use by the PM in requesting changes in quarterly or annual program targets in their area of responsibility and to permit evaluation by the budget office, of requested changes in funding target and other budget actions. Also used for turnback of AFP or allotment.

**Chapter 5
Execution Procedures**

5-1. General.

a. Every effort should be made to ensure that vendors are paid promptly to avoid interest penalties; that discounts are taken advantage of to reduce costs and that Government Purchase Card (GPC) statements are approved to increase amounts of rebates. Receiving Reports for goods and services must be submitted to Examination Section within 5 days of receipt. GPC statements must be certified immediately.

b. If there is a short suspense and the Budget Officer is unavailable, MIPRs and LOAs and other documents can be signed by the Comptroller, the Deputy USPFO and the USPFO for Kansas.

c. AGKS Form 42, Change of Obligations. This form will be used by Program managers to effect changes to obligations or deobligating funds for reference numbers which were previously obligated. See Figure C-7.

d. Transmittal Record (TR).

(1) Transmittal Records are required by DFAS-IN Reg 37-1 to be used by PM when sending ALL documents to Comptroller Division. This is to monitor that documents are received and provide audit trail. Documents received without a transmittal will be returned without action. Complete in original and 2 copies. Retain one copy; submit original and one copy to Comptroller Division and Comptroller Division will return original acknowledging receipt. Sample DA Form 200 and TR for Payment are at Figure C-8.

(2) Transmittal Record number assigned must be consecutive by PM. Identified by Program Manager Code (PMC). Separate transmittal series will be used for each receiving location such as Accounting, Exam, etc.

Example: First transmittal for fiscal year 2009 for documents sent to Exam Section by PMC L40 would be EXAM-L40-09-01, the second transmittal would be EXAM-L40-09-02, etc; to the Budget Office to first transmittal would be BO-L40-09-01, the second transmittal would be BO-L40-09-02, etc.

Documents Transmitted to Accounting Branch
Rep Orders
MOD (DD Form 2406)
Form 42
SF 1164 (for misc reimbursement)
DD Form 1610
DD Form 1556
TRs/GBLs
Aviation Fuel Tickets
Med Care etc reservation doc
DD Form 448

Documents Transmitted to Examination Section
SF 1034s
DA Form 3904
DD Form 1449
SF 1113s

Documents Transmitted To Budget Office
Form 44E
Form 41

5-2. Purchase Request.

a. The completed obligation document, usually DD Form 3953 or DD Form 1348-6, must be reserved in AFCOS by the PM prior to submission to the Supply & Services division. Requisitions received without needed information will be returned without action.

(1) Use when ordering one or more supplies and equipment from the same vendor: When multiple expendable/durable tools and equipment are being ordered from the same vendor, prepare one DA Form 3953 and attach a list of the tools and equipment to your requisition. Each non-expendable item will need to have a separate non-expendable document number assigned.

(2) Use when ordering contract services: If services are part of a non-expendable item purchase, list the services on the DA Form 3953 and list the non-expendable items separately. Property Management will obtain separate non-expendable document numbers for each item for property accountability.

b. Reference Number.

(1) The fourteen character reference number input into reservations should be the requisition number / document number obtained from the unit supply sergeant that consists of the DODAAC, Julian date and series (i.e. W55MS890900001). If Supply & Services personnel make any changes to the reference number (i.e. changing the document number from expendable to non-expendable) the PM will be notified by voice or email so that the reservation reference number can be changed in AFCOS by the PM to match the corrected document number.

(2) If the PM is unable to obtain a requisition number / document number, the PM can create a suspense reference number to be used as the fourteen character reference number when making the reservation in AFCOS. Supply & Services personnel will notify the PM by voice or email of the correct document number before the document is forwarded through Accounting, where verification in AFCOS reservations is accomplished to ensure correct line of accounting and that it is entered correctly, through the Grants Officer Representative (GOR) to determine if it involves a Federal State Agreement, to Purchasing & Contracting for award of the contract. The PM can then recall the original reservation in AFCOS and change the suspense reference number to read the same as the correct document number.

(3) If a suspense reference number was used to input the reservation in AFCOS or if the document number was change by Supply & Services, be careful that the contract not be awarded (obligated) prior to the PM changing the reservation reference number in AFCOS. The reservation reference number must match the document number so that accounting is able to match the obligation to the correct reservation.

c. Supply & Services will process requisition to Purchasing & Contracting who will prepare DD Form 1449 or other documents as required.

d. Program manager will receive an information copy of DD Form 1449.

e. Accounting will verify data entered into reservation system against document and allow it to become an obligation.

f. If DD Form 1449 is modified or canceled, PM will ensure that appropriate corresponding transaction is reflected in AFCOS.

5-3. Blanket Purchase Order. Blanket Purchase Agreements (BPA), DD Form 1449, agreements are established at the beginning of each fiscal year to purchase supplies at specific locations. Obligations are effected upon issuance of a 'call' against the BPA.

5-4. Contract Agreement. Contracts that may be prepared to cover an entire fiscal year.

a. Each year, PM prepares DA Form 3953 for each yearly agreement in their accounts.

b. On 1 October, 100% of the contract will automatically obligate. If we are under a Continuing Resolution Authority (CRA), only CRA period of the agreement may be obligated until CRA is lifted or budget is passed by Congress.

c. Program managers are responsible to certify that the services were performed and maintain appropriate records to assure that each billing is correct.

5-5. Miscellaneous Obligation Document.

a. Program managers may prepare DD Form 2406, Miscellaneous Obligation Document (MOD), to cover other expenses that are known expenses which do not have a yearly contract but are incurred each month. A MOD is also used to obligate funds that will be expended via the Government Purchase Card (GPC) program. See Figure C-9 for sample.

b. On 1 October, all MOD's may be entered by PM into the AFCOS system as a reservation indicating which month each MOD is to become an obligation.

c. Before submitting requests for payment or by the 4th workday of each month, send that month's MOD to Accounting Branch by using a Transmittal Record (DA Form 200 or other format). Accounting will not allow the reservation for that month to become an obligation until the hard copy of MOD is received.

d. When an invoice is received, PM will certify for payment and send to Exam Section using a sequential numbered TL.

e. If MOD needs to be modified or canceled that has become an obligation, PM will complete AGKS Form 42 and ensure that appropriate corresponding transaction is reflected in AFCOS. AGKS Form 42 will be sent to Accounting Branch using a Transmittal Record.

5-6. Military Interdepartmental Purchase Request.

a. Outgoing Military Interdepartmental Purchase Request (MIPR), DD Form 448.

(1) A MIPR will be used to request service from another installation or activity other than the KSARNG in which funds are to be obligated from PMs' accounts. These are outgoing MIPRs.

(2) PMs will negotiate and complete the MIPR to include the order number and accounting classification and forward to the budget office. See Figure C-10.

(3) Order number will be made up of 14 characters with the first four being 'MIPR', followed by last digit of FY, then the one character month, performing activity code, Program Manager Code, then two digit sequential numbers. See Standard Reference Number sheet, Figure C-11 for more detail.

(4) The Budget Officer will review the MIPR and sign as the authorizing officer. The Budget Officer will send the MIPR to the performing activity and forward a copy to Accounting and the PM. The only copy of the document that goes to the performing activity is the final approved and signed document from the USPFO. Do not provide an informational or draft copy of a MIPR to a performing activity.

(5) PMs will enter MIPR into AFCOS system as an "EVENT". DD Forms 448 are obligated when Acceptance of MIPR (DD Form 448-2) is signed and returned by the supplier of the service and received in Accounting, not when signed by the PM and not when the duty or service starts. See Figure C-11.

(6) When Acceptance DD Form 448-2 is returned to Accounting and signed by the supplier, a copy will be forwarded to the PM. If accepted as a reimbursable, the PM will change the "EVENT" to the actual obligation date and the reservation will be allowed to become an obligation. If accepted as direct fund citation, PM must obtain obligating documents (orders, contracts, etc) from performer, make appropriate adjustments to AFCOS transactions and send copies to Accounting.

(7) Accounting Branch will process received billings against DD Form 448s using the reference number assigned to the DD Form 448. If billing is different than current amount on DD Form 448, the supplier is required to accept a change to adjust the billing.

b. Incoming MIPR.

(1) Receipt of DD Form 448, MIPR indicates that a PM negotiated services to be performed by the KSARNG for another installation or activities. These MIPRs are considered incoming. PMs cannot accept reimbursable orders; they must be forwarded to the budget office.

(2) Reimbursable Orders do not increase the available funds for the account in which entered. Current allotment is used to purchase supplies or services and is not returned to the account until requesting agency is billed for same.

(a) Upon receipt of funding the budget office will coordinate with the PM and supplier before accepting an order using DD Form 448-2 to determine the accounting classification that will be used for reimbursement. Budget will forward copies to the requesting activity, Accounting and the appropriate PM. The budget office will do a letter to the supplier.

(b) Supplying activity will notify Accounting, through the PM, when supplies or services have been performed. Accounting will bill the requesting agency and return any unused funds.

(3) However, if the MIPR is approved as a direct fund citation, the PM does not need to furnish a memorandum. The Budget Officer will complete a DD Form 448-2, MIPR Acceptance; send the MIPR Acceptance to the requesting activity; furnish a copy of both the MIPR and the Acceptance to Accounting and to the PM.

(4) The PM is responsible to furnish the obligating documents to the requesting activity if the MIPR is a direct fund citation or a LOA. If the MIPR is reimburseable, the PM is responsible to furnish obligating documents to Accounting so that the reimbursement can be processed.

(5) The PM is also responsible for notice to the Budget Officer to close or finalize all incoming MIPRs. The Budget Officer will send the Final DD Form 448-2 to the requesting activity and furnish a copy to Accounting and to the PM.

c. MIPRs where State Comptroller is paying a vendor should be accepted as direct fund cite, this would include utilities. The fund cite needs to be added to the agreement and the State will bill the fund cite of the other activity on the SF 270.

5-7. Letter of Authority

a. A Letter of Authority is used in some instances when a DD Form 448 is not acceptable to the receiver. See Figure C-13.

b. An LOA will be used for support provided between ARNG and ANG within Kansas.

c. Coordination with Accounting Branch is required before an LOA can be issued by the budget office. The Budget Officer will review the MIPR and sign as the authorizing officer.

d. The Budget Officer will send the MIPR to the performing activity and forward a copy to Accounting and the PM. Two copies of the LOA and one copy of all obligating documents will be forwarded to Accounting. The only copy of the document that goes to the performing activity is the final approved and signed document from the USPFO. Do not provide an informational or draft copy of a MIPR to a performing activity.

e. The PM is responsible for entering transaction into AFCOS. The PM will enter the LOA into AFCOS as an Event. Upon receipt of the obligation documents for the LOA from the performing activity, the PM will delete the AFCOS event and obligate the appropriate documents.

5-8. Intraservice Support Agreement

a. Recurring support received from or provided to another agency requires the preparation and maintenance of either an Inter Service or an Intra Service Support Agreement (ISSA).

b. The USPFO Budget Office is the primary assistant to the USPFO for ISSA action. The Budget Officer advises PM/Budget Assistants in ISSA preparation and maintenance. The Budget Officer reviews the Programs Managers' ISSA final draft and prepares and maintains the signed copies for the USPFO.

Chapter 6

Budget and Mid-Year Review

6-1. Annual State Operating Budget.

a. The annual budget will be prepared IAW latest NGB funding guidance and instructions. The Budget Officer will ensure that all pertinent information is distributed.

b. Due dates and cutoffs will be established annually based on the NGB guidance. (Normally June - July)

6-2. Mid-Year Review.

a. The purpose of a mid-year review is to provide a means for reviewing and analyzing first half actual performance and an opportunity to present to NGB programmed and requested changes in the current operating budget.

b. PMs will prepare schedules with complete justification of any unfinanced requirements in the area of program deficiencies or support changing priorities and make recommendation for transfers between programs.

c. Due dates and cutoffs will be established annually based on the NGB guidance.

Chapter 7 Automated Fund Control Orders System

7-1. General information.

a. Automated Fund Control Orders System (AFCOS) provides both fund control functions and orders modules within the system. AFCOS contains management functions and advisory mechanisms utilizing data extracted from other standard ARNG systems and entered through this system

b. AFCOS provides fund control data in the form of reservations generated by manually entering miscellaneous reservations or through the orders process.

c. Army Regulation (AR) 600-8-105 and National Guard Regulation (NGR) (AR) 310-10 govern order formats for use within the ARNG. Both regulations contain additional instructions for orders that describe various aspects and conditions affecting entitlements while performing official duty under competent orders.

7-2. Accessing Funds Available Report Function. Details on accessing reports from AFCOS are in the AFCOS End Users Manual. The AFCOS System Administrator must establish user permission to request reports. All PCs, PMs, APMs and clerks must be granted access to AFCOS by the System Administrator and Oracle by Data Processing. Completion of a form is required to request access.

7-3. Reports. AFCOS generates numerous reports for program management within the state. Examples of these reports are reflected after each description. Reports may be electronically distributed. Many reports may be requested and locally printed at any time desired by the PM. The data in AFCOS and accessed data from the STANFINS is used to create an accurate report of a PM's funds. The following reports are available:

a. Funds Available Report by PM in versions – most reports are generated electronic mail ready. Also, most reports are designed so that they can be printed on standard letter size paper, that is, 80 characters in width or less.

(1) Summary Report provides the summary totals for all AMSCO's within the PMC.

(2) Detail Report is a record of all AMSCO totals within the PMC overall AMSCO; reported by activity structure AMSCO.

(3) Rollup Report gives a quick snapshot of funds available for all AMSCO's within the PMC. This report is essentially a "bottom-line" or rollup report.

(4) All Reports is the information from the three previously described reports accumulated to one report.

(5) Transaction Ledger (Detail and Summary) is generated from all accounting records within AFCOS is basically a checkbook register of the PMs account. This report is cumulative during the month and has sections that include the liquidated file of records that have been disbursed; the unliquidated file and the transactions in the reservation files.

(6) Commitment Ledger. The body of the report includes commitments from the AFCOS reservation file that have not been obligated.

b. Order Cost Review. This report provides PMs a highly accurate estimate of the total cost of an individual soldier's order before it is published and before actual reservations are made in AFCOS.

(1) Manday Report for Selected Program Managers. This report provides PMs the capability to review manday usage by Type Duty Code and by individual.

(2) Several variations may be applied in this report process. Review these examples.

(3) Manday Report for All Program Managers. This report retrieves the same information concerning individual orders except individual order cost.

(4) Manday/TDC Accounting Reports. There are seven variations of this report.

(5) Technician Duty. A report of technicians employed and appropriately coded in SIDPERS that perform military duty. It provides all order information and a remark stating if duty was performed during a Monday through Friday workweek

(6) Controlled Performance for controlled type duty code performance (limited to 179 days per training year).

(7) Annual Training 15 Day Control. All annual training performance data under Annual Training type duty codes for every soldier, regardless if performed in a unit mode or on individual Year-Round AT (YRAT) orders. This is used primarily to reflect those soldiers reaching or exceeding the 15 day statutory limits.

c. Event Tracking Report.

(1) An event is a single occurrence or group of related occurrences, such as a training exercise or conference, for which all costs need to be recorded by other than normal accounting methods. Event tracking captures an accurate total cost for a given event. This report may be electronically distributed to the PM controlling the event.

(2) The AFCOS SA must first establish the event by entering an Event Cross Reference Number before reports may be generated. An event is monitored by a single PM, even though multiple PMs may request orders or reserve funds within their respective PM Code. Non-controlling PM must enter the event cross reference (Event X-Ref) number to capture costs

d. Expired Duty This option allows the User to research and find orders that remain in an obligated status but appear to be unexecuted. It has two options that are explained below.

(1) Expired Duty Query. This query allows the User to set up a query from 1 – 99 days sets up the timeframe for both travel and active duty orders.

(2) Expired Duty Report It is similar to the query but it only identifies orders that are an obligated status. It also creates a printable report.

e. Funds Available Query. The Funds Available Query by PM, called the MONEY MONEY MONEY screen, this management tool is used to make a quick review of a PM's fund availability status. Summary records reflect total dollar amounts relative to a three-position AMSCO and detail records break the AMSCO down between specified accounts can be displayed.

f. Reservation Query by Month. This management tool projects all reservations within AFCOS. The amounts are displayed by each month within each AMSCO for a given PM. This screen reflects the overall picture of reservations outstanding in order to schedule disbursement of additional allotment for future use. It may also be used to determine if any additional AFP and allotment may be required for the remainder of the fiscal year.

g. Adverse Action Maintenance. Adverse actions indicate that a soldier's record is flagged for any reason. Since the Director of Personnel (DCSPER) is the proponent for maintenance of personnel records, that office should be the only entity in the state to access this module.

h. Program Managers Quick Look. There are three screens within this menu selection that allow PMs to glance at original, amendment and revocation requests for orders awaiting higher approval levels.

i. Orders/Amendments Revocations Not Published. It retrieves all orders and amendments awaiting publishing for all Program Manager Codes associated to the username logged in. If no records are displayed, there are no records to be reviewed and approved.

j. Printing Orders from the AFCOS Order Register. Users have the ability to retrieve and print orders from the Order Register within AFCOS several days, months and sometimes years after the order was initially published.

7-4. Print/View Reports

- a. Select "Reports" option from main menu, and then select "Print/View Reports" option.
- b. Select the "View" button next to the report to be viewed and printed.
- c. Report opens in Microsoft Word, adjustments to formatting per user preferences.
- d. Select the Print option in Microsoft word and print to local printer.

**Appendix A
References.**

AFCOS End Users Manual
DFAS-IN Regulation 37-1, Finance and Accounting Policy Implementation
DFAS-IN Manual 37-100-FY (Published each fiscal year.)
NGB Pamphlet (AR) 37-1
Kansas Accounting and Budget Information Letters, (KABILs)
31 USC 1517

**Appendix B
Explanation of Abbreviations and Terms.**

AFCOS - Automated Fund Control And Orders System - An application with modules for funds control, order publishing, budgeting.

AFP - Annual Funding Program - An annual budget, normally classified by a budget program and appropriation issued by the National Guard Bureau. Although not in itself authority to obligate, the annual funding program document defines the total funds that will become available for obligation during a fiscal year.

Allotment - Funds available to USPFOs for obligation purposes.

AMSCO - Army Management Structure Codes - Account identification characters either numeric or numeric/alpha identifying the specific programs within the Army Management Structure (DFAS –IN Manual 37-100-FY).

Bona Fide Need - Determination made to insure that the material or services included in executed contracts or orders placed, obligating an annual or multiple year appropriation, appropriated, or to replace stock used in that period.

Budget Year - That fiscal year arrived at by adding 1 year to the current fiscal year. For example, during fiscal year 2009, the budget year would be fiscal year 2010.

Clerk – Clerk under the supervision of a program manager for the preparation and/or entry of data into funds system. Clerks will not sign responsibility statement.

EOR - Element Of Resource - A four-position classification code representing the different types of services, goods and other items being procured or consumed according to their nature rather than purpose.

Event - An administrative reservation of funds for a specific purpose which will never become an obligation. Any item which has an unknown obligation date can be entered as an event.

FAD - Fund Authorization Document - This document (DA Form 1323-C), is used by NGB to distribute annual funding program and allotment to the USPFO.

FAT - Fund Authorization Target - This document is used by the USPFO to distribute annual funding program and allotment to responsible program manager.

FIN PLAN - Financial Plan Status Report - A report of status of funds that provides summarized data for annual funding allotment, total reservations, obligations, available allotment and percentage of utilization. Also known as the STF091.

Financed Requirement - A requirement included within an operating program that has been recognized and subsequently funded.

Fund Action Request - AGKS Form 41, used by program managers to request a movement of annual funding program or allotment between accounts.

Fund Citation - The entire accounting classification which contains all elements to completely identify and account for the expenditure of funds. Issuing a "Fund Citation" usually refers to transmitting both the approval of use and the actual accounting classification for use by others in publishing orders using Kansas funds. Issuing a Fund Citation is done with authority of the program coordinator, program manager or alternate program manager.

Fund 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 annual funding program and/or the quarterly authority to obligate (i.e., allotment advice).

Obligation - Amounts of orders placed, contracts awarded, services rendered and similar transactions during a given period requiring future payments of money.

OB PLAN - Obligation Plan - A financial plan established for the anticipated execution of allotment in each appropriation. This plan is used for the process of obtaining allotment in specified amounts from NGB in a timely manner to allow efficient use of Federal funds by program managers.

Operating Budget - The component of the operating program that details the financial plans in terms of costs (funded and unfunded) and obligations in support of 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 commander is responsible.

PBAC - Program Budget Advisory Committee - A committee within the National Guard Bureau and States normally composed of senior representatives of the Staff who are responsible for developing, reviewing and making recommendations on all matters relating to the financial operations of NGB and the State.

PC - Program Coordinator - Responsible official over functional area who supervises program manager. Fund responsibility statement must be signed.

PM - Program Manager - Those officials charged with fund control of the Annual Funding Program and obligation limitations as published by the USPFO for each account. Fund responsibility statement must be signed.

PMC - Program Manager Code - Variable three digit code, assigned by USPFO to each account that indicates specific program manager and is used in AFCOS and accounting citation.

Program Manager Alternate - Person designated by the program manager to perform the duties of the Program Manager in their absence. Fund responsibility statement must be signed.

SABS - State Automated Budget System - A module in AFCOS used by the budget office to distribute AFP and allotment received on a FAD to the accounting system. This system also generates FATS, obligation plans, operating budget and various other reports for the responsible official.

STANFINS - Standard Financial System - A DFAS automated accounting system used to account for funds, reserved, obligated and disbursed.

Table of Accounts - A working reference document compiled by USPFO consolidating financial management information into one document for resource management use. Table includes accounting classification, TDCs, reference numbers, EORs, PMCs, and NGB POCs.

UFR - Unfinanced Requirement - A requirement included within an operating program that has been recognized and is below the funded items on the decrement list, therefore, being unfunded.

Appendix C Documentation and Form Samples

- Figure C-1: Joint Reconciliation Checklist, *page 17*
- Figure C-1: Provisions of Antideficiency Act Violations 31 USC 1517, *page 18*
- Figure C-2: Violations of 31 USC 1517, *page 18*
- Figure C-3: Fund Authorization Target (FAT), *page 19*
- Figure C-4: Fund Responsibility Statement, *page 20*
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- Figure C-6: Change or Deobligation of Funds (AGKS Form 42), *page 22*
- Figure C-7a: Transmittal Record (DA Form 200), *page 23*
- Figure C-7b: Transmittal for Payment, *page 24*
- Figure C-8: Miscellaneous Obligation Document (DD Form 2406), *page 25*
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- Figure C-9b: Direct Fund Cite MIPR (DD Form 448), *page 27*
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Figure C-1: Joint Reconciliation Checklist

PROGRAM MANAGER RECONCILIATION CHECKLIST

DATE/TIME OF SCHEDULED RECONCILIATION: _____

List of PM Codes to be reconciled: _____

Program Manager/Alternate Program Manager: _____

PRE-RECONCILIATION PROCEDURES BY PROGRAM MANAGER

Initials

- _____ 1. Using current unliquidated STF205P, reconcile documents & **annotate findings.**
- _____ 2. Highlight errors on reports, noting questions or problems.
- _____ 3. Perform reconciliation of unliquidated obligations. (see DFAS37-1 Chpt 28-7)
- _____ 4. Identify and research uncleared aged Travel & Pay obligations. (Expired Duty Report)
- _____ 5. Identify and reconcile Miscellaneous Obligation Documents
- _____ 6. Identify and reconcile long-term contracts/agreements. (if applicable)
- _____ 7. Validate Milstrip unliquidated obligations (if applicable)
- _____ 8. PM Reviewed ALL Reimbursable MIPR's to include TECHPAY
- _____ 9. Identify and reconcile all other MIPR's.

PROGRAM MANAGER or ALTERNATE PM: _____

DATE _____

By the above signature, I hereby certify that the above procedures as outlined in the USD-C Joint Review Requirements as stated in DFAS-IN 37-1 Chapter 27 have been performed and that the above accounts are ready for reconciliation with FISCAL ACCOUNTING

Figure C-2: Provisions of Antideficiency Act 31 USC 1517

PROVISIONS OF ANTIDEFICIENCY ACT 31 USC 1517

1. Forbids any officer or employee of the Government from making or authorizing an obligation in excess of the amount available in an appropriation or in excess of the amount permitted by agency regulations.
2. Provides a penalty for a violation. The person who caused the violation may be subject to discipline to include suspension without pay or removal from office. If action is done knowingly and willfully, the person may be fined up to \$5,000, imprisoned for not more than two year, or both.
3. Forbids involving the Government in any contract or obligation to pay money in advance of appropriation.
4. Requires apportionment by months, quarters or other regular periods, by activities or functions, or combination of both methods.
5. Stipulates that heads of each agency will issue regulations setting up a system of administrative controls designed to do two things:
 - a. Keep obligations within the amount of allotment.
 - b. Enable the agency to fix responsibility for making obligations in excess of the allotment.

Figure C-3: Violations of 31 USC 1517

VIOLATIONS OF 31 USC 1517

A VIOLATION WILL OCCUR:

1. When obligations are authorized or incurred in excess of any appropriation or subdivision, in advance of appropriation, or without adequate funding authority to cover an obligation. When funds are spent in excess of those available or a statutory administrative limitation of a given transaction is exceeded.
2. When obligations or expenditures are in excess of the Annual Funding Program plus reimbursable orders.
3. When an accounting, clerical, recording, or reporting error leads to an actual over-obligation or over-expenditure.
4. When trying to avoid an over-obligation or over-expenditure by failure to post to accounting records; by a delay in posting until funds are received; by not properly charging the appropriated fund; or by transferring charges to funds between accounts.
5. When a withdrawal of funds is in excess of available balances. The person who authorized or directed the withdrawal will be held responsible for the violation.
6. When funds are exceeded because of inaccurate estimates of obligations or failure to reserve sufficient funds to cover contingencies.
7. When the amount of an obligation recorded as of the end of an accounting period may later prove to be inaccurate. Also, an invalid obligation is one that should not have been recorded.

Figure C-4: Funding Allowance Target (FAT)

Funding Allowance Target

Date: 05-JAN-2008 14:50:37

Advice Number: 008

Issued To: AGKS-DPOT Eff Date: 05-JAN-08
Issued For: KANSAS Period Covered: FY-08

Budget APPN	OA-Serial Nbr	MAMSCO	MDEP	Fiscal Station Nbr	PMC
2182060	18-1014	1A31 0200	PRAT	S14093	140

MAMSCO Description: PRAT AT JFHQ

*** Section I ***

AFP PREV AUTH	Increase	Decrease	Revised AFP
646,500.00			646,500.00

*** Section II ***

Allotment Availability by Quarter
Quarterly Distribution [Cumulative]

	1ST QTR	2ND QTR	3RD QTR	4TH QTR
Previous Allotment		138,600.00		
Changes (+ or -)		148,200.00		
Revised Allotment		286,800.00		

REMARKS:

2ND QUARTER ALLOTMENT

AUTHORIZING OR INCURRING OBLIGATIONS IN EXCESS OF CUMULATIVE ALLOTMENT FOR THE PERIOD INDICATED MAY RESULT IN A VIOLATION OF SECT 1517 (a) TITLE 31 USC AND IS REPORTABLE UNDER NG PAM (AR) 37-1 PAR 304f

/S/
ROSANNA L. MORROW
CW4, KSARNG
BUDGET OFFICER

Figure C-5: Fund Responsibility Statement

FUND RESPONSIBILITY STATEMENT

I have read Chapter 7 DFAS-IN 37-1, dated January 2000, and understand my responsibilities as a fund manager. I must maintain commitment ledgers that will insure adequate controls are in place to prevent a possible violation of the Antideficiency Act (31 USC. 1517(a)(2)). I understand that I must not certify fund availability, incur an obligation, authorize the incurrence of an obligation (formal commitment), or expend funds in excess of the amount actually available under any administrative subdivision of funds. Further, I must not expend funds in excess or advance of an appropriation or appointment of funds for that purpose. Nor may I accept voluntary services for the United States, or employ personal services in excess of that authorized by law, except in cases of emergency involving the safety of human life or the protection of property. Additionally, I am responsible to obligate funds for authorized purposes and to use the funds economically and efficiently.

SIGNATURE

PRINTED NAME

DATE

Figure C-7: Change or Deobligation of Funds (AGKS Form 42)

CHANGE OF OBLIGATION (S)						
The following changes are required and are input on AFCOS:						
REFERENCE NO.	APC	AMSCO	EOR	PMC	(+/-) AMOUNT	REASON FOR CHANGE
Program Manager						Date
<p>NOTES: Attach any backup documentation. Forward to KS-ARC-A on a FIS transmittal letter.</p>						

AGKS FORM 42 (Oct 05)

Figure C-8a: Transmittal Record (DA Form 200)

TRANSMITTAL RECORD <small>For use of this form, see ARI 25-50; the procuring agency is ODSCA</small>		1. SECURITY CLASSIFICATION	2. SHIPMENT NO.
		UNCLASSIFIED	BO-AUB-93-05
3. TITLE/FILE IDENTIFICATION		4. AS OF DATE	
AASF #2, SALINA, KS		5. SHIPMENT DATE	
		YEAR	MONTH
		DAY	YEAR
		93	01
		22	93
			01
			22
6. AUTHORITY FOR SHIPMENT	7. NUMBER OF RECORDS TRANSMITTED		
USPFO FOR KANSAS	03		
8. PERSON TO CONTACT (Name and telephone)	9. REQUIREMENT CONTROL SYMBOL (AR 238-18)		
RON STELTER, SFC DSN 720-8499	W81AWR		
10. Type of Media Transmitted			
<input checked="" type="checkbox"/> Hard Copy	<input type="checkbox"/> Punched Cards	<input type="checkbox"/> Cassettes	<input type="checkbox"/>
<input type="checkbox"/> Microfilm	<input type="checkbox"/> Photo	<input type="checkbox"/> Film	<input type="checkbox"/>
11. NUMBER OF BOXES/PACKAGES		12. NUMBER OF ITEMS	
13. Method of Shipment			
<input type="checkbox"/> Courier	<input checked="" type="checkbox"/> First Class	<input type="checkbox"/> Parcel Post	<input type="checkbox"/>
<input type="checkbox"/> Express Mail	<input type="checkbox"/> Registered	<input type="checkbox"/>	<input type="checkbox"/>
14. SHIPPED TO		15. SHIPPED FROM	
USPFO FOR KANSAS ATTN: KS-ARC-B 2737 S. Kansas Avenue Topeka, KS 66611-1170		ARMY AVIATION SUPPORT FACILITY #2 2917 HEIN SALINA, KS 67401-8146	
<input checked="" type="checkbox"/> Return Receipt Requested (When box is checked, sign below and return copy to sender.)		(Forward Original and one copy)	
14a. TYPED NAME AND TITLE OF RECEIVER		15a. TYPED NAME AND TITLE OF SENDER	
		RONNIE C. STELTER, SFC, FUEL ACCTS NCO	
14b. SIGNATURE OF RECEIVER AND DATE		15b. SIGNATURE OF SENDER	
		(Signed)	
16. SPECIAL INSTRUCTIONS			
17. TYPE COMPONENT USED (For magnetically recorded data)			
18. REMARKS			
2 - DA 200, original and one copy 1 - MIPRA301, Info copy, Original sent to Suzi Floberg, Ft Riley for account AUB.			

Figure C-8b: Transmittal for Payment

Transmittal for Payment to Commercial Accounts		TL NO. EXAM - L30-09-48		Statement												
Tax ID # 76-0476053																
111G11																
DIESEL	21	9	2065	0000	18	1014	111G11	00	26FK	NGP2	000	VOY09L30111DIE	LL4W37	W7M9AA	L30	\$275.44
UNLD	21	9	2065	0000	18	1014	111G11	00	26FJ	NGP2	000	VOY09L30111MOG	LL4W37	W7M9AA	L30	\$67.52
112G06																
DIESEL	21	9	2065	0000	18	1014	112G06	00	26FK	NGP2	000	VOY09L3011206D	LL5637	W7M9AA	L30	\$1,317.80
UNLD	21	9	2065	0000	18	1014	112G06	00	26FJ	NGP2	000	VOY09L3011206M	LL5637	W7M9AA	L30	\$221.35
113G05																
DIESEL	21	9	2065	0000	18	1014	113G05	00	26FK	NGP2	000	VOY09L3011305D	LL5E37	W7M9AA	L30	\$808.44
UNLD	21	9	2065	0000	18	1014	113G05	00	26FJ	NGP2	000	VOY09L3011305M	LL5E37	W7M9AA	L30	\$801.76
113G18																
DIESEL	21	9	2065	0000	18	1014	113G18	00	26FK	NGP2	000	VOY09L3011318D	LL5J37	W7M9AA	L30	\$5,537.96
UNLD	21	9	2065	0000	18	1014	113G18	00	26FJ	NGP2	000	VOY09L3011318M	LL5J37	W7M9AA	L30	\$467.94
113G19																
DIESEL	21	9	2065	0000	18	1014	113G19	00	26FK	NGP2	000	VOY09L3011319D	LLA937	W7M9AA	L30	\$24.37
UNLD	21	9	2065	0000	18	1014	113G19	00	26FJ	NGP2	000	VOY09L3011319M	LLA937	W7M9AA	L30	\$7.59
113G63																
DIESEL	21	9	2065	0000	18	1014	113G63	00	26FK	NGP2	000	VOY09L3011363D	LL5L37	W7M9AA	L30	\$4,886.36
UNLD	21	9	2065	0000	18	1014	113G63	00	26FJ	NGP2	000	VOY09L3011363M	LL5L37	W7M9AA	L30	\$2,805.44
114G05																
DIESEL	21	9	2065	0000	18	1014	114G05	00	26FK	NGP2	000	VOY09L3011405D	LL6137	W7M9AA	L30	\$1,380.52
UNLD	21	9	2065	0000	18	1014	114G05	00	26FJ	NGP2	000	VOY09L3011405M	LL6137	W7M9AA	L30	\$124.88
114G43																
DIESEL	21	9	2065	0000	18	1014	114G43	00	26FK	NGP2	000	VOY09L3011443D	LL6437	W7M9AA	L30	\$633.91
UNLD	21	9	2065	0000	18	1014	114G43	00	26FJ	NGP2	000	VOY09L3011443M	LL6437	W7M9AA	L30	\$331.43
121G14																
DIESEL	21	9	2065	0000	18	1014	121G14	00	26EK	TRNC	000	VOY09K30DIESEL	LK0637	W8GBA2	K30	\$1,355.73
123G07																
DIESEL	21	9	2065	0000	18	1014	123G07	00	26FK	NGP2	000	VOY09Z30123DELE	LZ4G37	W7M907	Z30	\$93.81
UNLD	21	9	2065	0000	18	1014	123G07	00	26FJ	NGP2	000	VOY09Z30123GAS	LZ4G37	W7M907	Z30	\$171.96

Point of contact for this statement information Jolene Shafer. " I certify that the charges listed on the bill are correct and were approved for the purpose of conducting official government business."

Date

Jolene Shafer
Budget Analyst

Total \$20,814.21

Figure C-10a: Economy Act MIPR (DD Form 448)

MILITARY INTERDEPARTMENTAL PURCHASE REQUEST					1. PAGE 1 OF 1 PAGES				
2. FSC		3. CONTROL SYMBOL NO.		4. DATE PREPARED		5. MIPR NUMBER		6. AMEND NO.	
				18 FEB 2009		MIPR9ADATXA006		INITIAL	
7. TO: HQ 24 TH INF DIV (MEC8) FT RILEY ATTN: IMNW-RLY-LG-B BLDG 8100, ROOM A6, FT RILEY, KS 66442 VOICE DSN: 856-4295 FAX DSN: 856-4033					8. FROM: (Agency, name, telephone number of originator) USPFO FOR KANSAS ATTN: KS-ARC-B (CW4 Morrow) 2737 S Kansas Ave, Topeka, KS 66611 VOICE: (785) 274-1222 FAX: (785) 274-1249				
9. ITEMS <input type="checkbox"/> ARE <input type="checkbox"/> ARE NOT INCLUDED IN THE INTERSERVICE SUPPLY SUPPORT PROGRAM AND REQUIRED INTERSERVICE SCREENING <input type="checkbox"/> HAS <input type="checkbox"/> HAS NOT BEEN ACCOMPLISHED.									
ITEM NO.	DESCRIPTION (Federal stock number, nomenclature, specification and/or drawing No., etc.)				QTY	UNIT	ESTIMATED UNIT PRICE	ESTIMATED TOTAL PRICE	
a	b				c	d	e	f	
1.	MIPR to cover the cost of Vans in for 226 Engineers in IDT status 9-14 OCT 08 to include mileage.							475.00	
2.	MIPR amount will not exceeded without prior approval of issuing Office. This MIPR will expire on 15 September 2009.								
3.	DD 448-2 must be completed and returned to address in block 13 within 30 days of receipt or the MIPR will be cancelled. Submission to FAX 785-274-1249 or DSN FAX 720-8249 is acceptable.								
4.	KANSAS POC: CW3 STEPHEN PATTERSON VOICE DSN: 720-8103 FAX DSN: 720-8119 COMM: (785) 274-1103 FAX: (785) 274-1119								
5.	This Economy Act order is placed in accordance with the provisions of Chapter 12 DFAS-IN Reg 37-1 dated Jan 00 U.S.C. 1535.								
10. SEE ATTACHED PAGES FOR DELIVERY SCHEDULES, PRESERVATION AND PACKAGING INSTRUCTIONS, SHIPPING INSTRUCTIONS AND INSTRUCTIONS FOR DISTRIBUTION OF CONTRACTS AND RELATED DOCUMENTS							11. GRAND TOTAL		
12. TRANSPORTATION ALLOTMENT (Used if FOB Contractor's plant)					13. MAIL INVOICES TO (Payment will be made by) USPFO FOR KANSAS, ATTN: KS-ARC-A 2737 S KANSAS AVE, TOPEKA, KS 66611 PAY OFFICE DODAAD				
14. FUNDS FOR PROCUREMENT ARE PROPERLY CHARGEABLE TO THE ALLOTMENTS SET FORTH BELOW, THE AVAILABLE BALANCES OF WHICH ARE SUFFICIENT TO COVER THE ESTIMATED TOTAL PRICE.									
ACRN	APPROPRIATION	LIMIT/ SUBHEAD	SUPPLEMENTAL ACCOUNTING CLASSIFICATION			ACCTG STA DODAAD	AMOUNT		
	2065	0000	219 2065 18-1014 114G05.00 21S0 MIPR9ADATXA006 W8A1AA XA0 LXOK37 NGP2			S14093	475.00		
15. AUTHORIZING OFFICER (Type name and title) ROSANNA MORROW, CW4, BUDGET OFFICER					16. SIGNATURE			17. DATE 26 FEB 09	

DD FORM 448
1 JUN 72

PREVIOUS EDITION WILL BE USED UNTIL EXHAUSTED.

Figure C-10b: Direct Fund Cite MIPR (DD Form 448)

MILITARY INTERDEPARTMENTAL PURCHASE REQUEST					1. PAGE 1 OF 1 PAGES				
2. FSC		3. CONTROL SYMBOL NO.		4. DATE PREPARED 19 FEB 2009		5. MIPR NUMBER mipr9edathy007		6. AMEND NO. INITIAL	
7. TO: SAMIRA MAGEE / NEVON BAKE US ARMY DUGWAY PROVING GROUND					8. FROM: (Agency, name, telephone number of originator) USPFO FOR KANSAS ATTN: KS-ARC-B (CW4 Morrow) 2737 S Kansas Ave, Topeka, KS 66611 VOICE: (785) 274-1222 FAX: (785) 274-1249				
9. ITEMS <input type="checkbox"/> ARE <input type="checkbox"/> ARE NOT INCLUDED IN THE INTERSERVICE SUPPLY SUPPORT PROGRAM AND REQUIRED INTERSERVICE SCREENING <input type="checkbox"/> HAS <input type="checkbox"/> HAS NOT BEEN ACCOMPLISHED.									
ITEM NO.	DESCRIPTION (Federal stock number, nomenclature, specification and/or drawing No., etc.)				QTY	UNIT	ESTIMATED UNIT PRICE	ESTIMATED TOTAL PRICE	
a	b				c	d	e	f	
1.	MIPR to cover the cost of training and testing for 73 rd Civil Support Team, KSARNG, 23-27 March 2009.							28,074.00	
2.	MIPR amount will not exceeded without prior approval of issuing Office. This MIPR will expire on 15 September 2009.								
3.	DD 448-2 must be completed and returned to address in block 13 within 30 days of receipt or the MIPR will be cancelled. Submission to FAX 785-274-1249 or DSN FAX 720-8249 is acceptable.								
4.	Furnish a copy of the obligating document to the Kansas POC: KANSAS POC: CW3 STEPHEN PATTERSON VOICE DSN: 720-8103 FAX DSN: 720-8119 COMM: (785) 274-1103 FAX: (785) 274-1119								
5.	Acceptance of this order incurs the responsibility of the performing activity to provide this office all obligating documents which cite the KSARNG accounting classification.								
6.	Direct citation of customer funds is issued in accordance with the provisions of Chapter 12 DFAS-IN Reg 37-1 dated Jan 00.								
10. SEE ATTACHED PAGES FOR DELIVERY SCHEDULES, PRESERVATION AND PACKAGING INSTRUCTIONS, SHIPPING INSTRUCTIONS AND INSTRUCTIONS FOR DISTRIBUTION OF CONTRACTS AND RELATED DOCUMENTS							11. GRAND TOTAL		
12. TRANSPORTATION ALLOTMENT (Used if FOB Contractor's plant)					13. MAIL INVOICES TO (Payment will be made by) USPFO FOR KANSAS, ATTN: KS-ARC-A 2737 S KANSAS AVE, TOPEKA, KS 66611 PAY OFFICE DODAAD				
14. FUNDS FOR PROCUREMENT ARE PROPERLY CHARGEABLE TO THE ALLOTMENTS SET FORTH BELOW, THE AVAILABLE BALANCES OF WHICH ARE SUFFICIENT TO COVER THE ESTIMATED TOTAL PRICE.									
ACRN	APPROPRIATION	LIMIT/SUBHEAD	SUPPLEMENTAL ACCOUNTING CLASSIFICATION				ACCTG STA DODAAD	AMOUNT	
	2065	0000	219 2065 18-1014 135G67.A1 MIPR9EDATHY007 W8A1AA LH4S37 VCST				S14093	28,074.00	
15. AUTHORIZING OFFICER (Type name and title) ROSANNA MORROW, CW4, BUDGET OFFICER					16. SIGNATURE			17. DATE 26 FEB 09	

Figure C-10c: Project Order MIPR (DD Form 448)

MILITARY INTERDEPARTMENTAL PURCHASE REQUEST					1. PAGE 1 OF 1 PAGES				
2. FSC		3. CONTROL SYMBOL NO.		4. DATE PREPARED 20 MAY 08		5. MIPR NUMBER MIPR8HDATZ3006		6. AMEND NO. INITIAL	
7. TO: US ARMY TACOM - LCMC ATTN: LTC Ronald L. Smith (ronald.smith19@us.army.mil) 6501 E Eleven Mile Rd, Warren, MI 48397-5000 VOICE: (586) 574-5531 FAX: (586) 574-6947					8. FROM: (Agency, name, telephone number of originator) USPFO FOR KANSAS ATTN: KS-ARC-B (CW4 Morrow) 2737 S Kansas Ave, Topeka, KS 66611 VOICE: (785) 274-1222 FAX: (785) 274-1249				
9. ITEMS <input type="checkbox"/> ARE <input type="checkbox"/> ARE NOT INCLUDED IN THE INTERSERVICE SUPPLY SUPPORT PROGRAM AND REQUIRED INTERSERVICE SCREENING <input type="checkbox"/> HAS <input type="checkbox"/> HAS NOT BEEN ACCOMPLISHED.									
ITEM NO.	DESCRIPTION (Federal stock number, nomenclature, specification and/or drawing No., etc.)				QTY	UNIT	ESTIMATED UNIT PRICE	ESTIMATED TOTAL PRICE	
a	b				c	d	e	f	
1.	MIPR to cover the cost of RSMS FY08 funds are provided for the purchase of re-power kits and all associated hardware and technical support for the M939 series 5 Family of Vehicles. At a minimum the re-power kit will include the following componets: engine, transmission, colling system and associated hardware. In addition support will include a Technical Data Package (TDP) and associated Level III Drawwings, installation instructions, in the form of a Techincal Bulletin (TB) and a Written Training Package. Program of Instructions (POI) for troubleshooting of the new electronic components. Items are class IX; not Property Book items.				1	ST	17,500,000.00	17,500,000.00	
2.	MIPR amount will not be exceeded without prior approval of issuing office. This MIPR will expire on 30 SEP 2008								
3.	DD 448-2 must be completed and returned to address in block 13 within 30days of receipt or the MIPR will be cancelled. Submission to FAX 785-274-1249 or DSN 720-8249 is acceptable.								
4.	KANSAS POC: SPC Monica Craig, SMM Budget Analyst VOICE: 785-274-1586 FAX: 785-274-1949 DSN: 720-8586 DSN FAX: 720-8949								
5.	This Project Order is issued in accordance with the provisioner of Chapter 12 DFAS-IN Reg 37-1 dated Jan 00 and 41 U.S.C. 23.								
10.	SEE ATTACHED PAGES FOR DELIVERY SCHEDULES, PRESERVATION AND PACKAGING INSTRUCTIONS, SHIPPING INSTRUCTIONS AND INSTRUCTIONS FOR DISTRIBUTION OF CONTRACTS AND RELATED DOCUMENTS							11. GRAND TOTAL	
12. TRANSPORTATION ALLOTMENT (Used if FOB Contractor's plant)					13. MAIL INVOICES TO (Payment will be made by) USPFO FOR KANSAS, ATTN: KS-ARC-A 2737 S KANSAS AVE, TOPEKA, KS 66611 PAY OFFICE DODAAD				
14. FUNDS FOR PROCUREMENT ARE PROPERLY CHARGEABLE TO THE ALLOTMENTS SET FORTH BELOW, THE AVAILABLE BALANCES OF WHICH ARE SUFFICIENT TO COVER THE ESTIMATED TOTAL PRICE.									
ACRN	APPROPRIATION	LIMIT/SUBHEAD	SUPPLEMENTAL ACCOUNTING CLASSIFICATION				ACCTG STA DODAAD	AMOUNT	
	2065	0000	218 2065 18-1014 123G07.00 MIPR8HDATZ3006 AMTV Z30 W7M907 LZ4G37				S14093	17,500,000.00	
15. AUTHORIZING OFFICER (Type name and title) ROSANNA MORROW, CW4, BUDGET OFFICER					16. SIGNATURE			17. DATE 20 MAY 2008	

Figure C-10d: MIPR Letter

Date

MEMORANDUM FOR USPFO for Kansas, ATTN: NGKS-PFR-BO

SUBJECT: Military Interdepartmental Purchase Request (MIPR) # _____

1. Reference section 120608, DFAS-IN 37-1, Finance and Accounting Policy Implementation, dated January 2000.
2. In accordance with the above reference, reimbursements for MIPRs are on the basis of costs incurred. Therefore, the reimbursements for this incoming MIPR will be based upon obligations incurred from the following accounting classification(s):

3. Requests for reimbursement for this MIPR will be credited to the same accounting classification(s) listed above.

FOR THE DIRECTORATE:

Program Manager

Figure C-11: Standard Reference Number Sheet

<u>DOCUMENT</u>	<u>POSITION</u>	<u>DESCRIPTION</u>
<u>Miscellaneous Obligation Document</u> (DD Form 2406) *DFAS-IN 37-100 SDN para 45 **excludes IMPAC MODs	1-3	“MOD”
	4-5	FISCAL YEAR (two digits)
	6	CALENDAR MONTH (see matrix below)
	7-8	SERIES NUMBER (01, 02, 03, etc) [must be numerical]
	9-11	PROGRAM MANAGER CODE
	12-14	PROGRAM MANAGER LITERAL OPTION
<u>IMPAC credit card MOD</u> (DD Form 2406) *DFAS-IN 37-100 SDN para 24	1-5	“IMPAC”
	6-7	FISCAL YEAR (two digits)
	8-10	PROGRAM MANAGER CODE
	11-14	PROGRAM MANAGER LITERAL OPTION
<u>MIPR</u> (DD FORM 448)	1-4	“MIPR”
	5	FISCAL YEAR (single digit)
	6	CALENDAR MONTH (see matrix below)
	7-9	PERFORMING ACTIVITY STANDARD CODING STRUCTURE (see DFAS-IN 37-100-07 SDN attached)
	10-12	PROGRAM MANAGER CODE
	13-14	SERIES NUMBER (01, 02, 03, etc)
<u>Voyager Fuel Cards</u>	1-3	“VOY”
	4-5	FISCAL YEAR (two-digits)
	6-8	PROGRAM MANAGER CODE
	9-14	PROGRAM MANAGER LITERAL OPTION
<u>GSA Cars</u>	1-6	“GSAPAY”
	7-8	FISCAL YEAR (two digits)
	9-11	PROGRAM MANAGER CODE
	12-14	PROGRAM MANAGER LITERAL OPTION
<u>Master Cooperative Agreement (MCA)</u>	1-3	“MCA”
	4-5	FISCAL YEAR (two digits)
	6-8	PROGRAM MANAGER CODE
	9-11	SAG
	12-14	PROGRAM MANAGER LITERAL OPTION

Calendar Month Codes for MIPR reference number position 6:

Oct	A	Apr	G
Nov	B	May	H
Dec	C	Jun	J
Jan	D	Jul	K
Feb	E	Aug	L
Mar	F	Sep	M

Figure C-12: Acceptance of MIPR (DD FORM 448-2)

ACCEPTANCE OF MIPR					
1. TO (Requiring Activity Address) (Include ZIP Code) USPFO FOR KANSAS ATTN: KS-ARC-B (CW4 MORROW) 2737 S KANSAS AVE, TOPEKA, KS 66611			2. MIPR NUMBER MIPR9ADATXA006		3. AMENDMENT NO. INITIAL
			4. DATE (MIPR Signature Date) 10 MAR 09	5. AMOUNT (As Listed on the MIPR) 475.00	
6. The MIPR identified above is accepted and the items requested will be provided as follows: (Check as Applicable)					
a. <input checked="" type="checkbox"/> ALL ITEMS WILL BE PROVIDED THROUGH REIMBURSEMENT (Category I) b. <input type="checkbox"/> ALL ITEMS WILL BE PROCURED BY THE DIRECT CITATION OF FUNDS (Category II) c. <input type="checkbox"/> ITEMS WILL BE PROVIDED BY BOTH CATEGORY I AND CATEGORY II AS INDICATED BELOW d. <input type="checkbox"/> THIS ACCEPTANCE, FOR CATEGORY I ITEMS, IS QUALIFIED BECAUSE OF ANTICIPATED CONTINGENCIES AS TO FINAL PRICE. CHANGES IN THIS ACCEPTANCE FIGURE WILL BE FURNISHED PERIODICALLY UPON DETERMINATION OF DEFINITIZED PRICES, BUT PRIOR TO SUBMISSION OF BILLINGS.					
7. <input type="checkbox"/> MIPR ITEM NUMBER(S) IDENTIFIED IN BLOCK 13, "REMARKS" IS NOT ACCEPTED (IS REJECTED) FOR THE REASONS INDICATED					
8. TO BE PROVIDED THROUGH REIMBURSEMENT CATEGORY I			9. TO BE PROCURED BY DIRECT CITATION OF FUNDS CATEGORY II		
ITEM NO. a	QUANTITY b	ESTIMATED PRICE c	ITEM NO. a	QUANTITY b	ESTIMATED PRICE c
		INITIAL \$475.00 INCREASE TOTAL \$475.00	— <input type="checkbox"/>		
1		FY 09 MIPR to cover cost of TMP Buses and Vans, including mileage for USPFO units in IDT status at Fort Riley			
2		This MIPR will expire on 15 SEP 09			
3		MIPR Amount will not be exceeded without prior approval of Issuing Office			
d. TOTAL ESTIMATED PRICE		\$ 475.00	d. TOTAL ESTIMATED PRICE		0
10. ANTICIPATED DATE OF OBLIGATION FOR CATEGORY II ITEMS			11. GRAND TOTAL ESTIMATED PRICE OF ALL ITEMS \$ 475.00		
12. FUNDS DATA (Check if Applicable)					
a. <input type="checkbox"/> ADDITIONAL FUNDS IN THE AMOUNT OF \$ _____ ARE REQUIRED (See Justification Block 13) b. <input type="checkbox"/> FUNDS IN THE AMOUNT OF \$ _____ ARE NOT REQUIRED AND MAY BE WITHDRAWN					
13. REMARKS POC: LISA D. AYLOR, DSN: 520-0619 OR COMMERCIAL: (785) 240-0619 CUSTOMER#: 5BL779 FAX: 856-3742 SOURCE CODE: 265 LOA: 2192020 0000 B6 B5AG 131096.DCJ28 APC: BLH7 EOR: 21S0 AMS: 131096.DCJ28 TPN: DODW800A8					
14. ACCEPTING ACTIVITY (Complete Address) US ARMY GARRISON FORT RILEY ATTN: IMNW-RLY-RMO LDG #500 RM 117 FT RILEY KS 66442			15. TYPED NAME AND TITLE OF AUTHORIZED OFFICIAL SHEILA O. COTTON, Fund Certifying Officer		17. DATE
			16. SIGNATURE		

DD FORM 448-2
1 JUL 71

PREVIOUS EDITION WILL BE USED UNTIL EXHAUSTED.

Figure C-13: Letter of Authority

NGKS-PFR-BO

27 April 2009

MEMORANDUM FOR The USPFO for Florida, ATTN: LTC Greg Cardenas, 189 Marine Street, St Augustine, FL 32085-1008 voice – 904-823-0530 fax – 904-823-0512

SUBJECT: Letter of Authority (LOA) to Expend Funds

1. This letter authorizes your activity to utilize the direct fund citation below to pay for the following:

CW5 Sal A. Green, FLARNG, to participate in Officer Professional Development in Topeka, KS

2. The accounting classification is:

2192060 0000 18-1014 1N111000 1199/1198/1210/1250/21T1/21T2 TRST 000 H40 S14093 W8A1AA L42Y37

3. The following TDC, Program Manager Code (PMC), APC and additional information will be used:

TDC: 57E

PMC: H40

APC: L42Y37

Acctg Station: S14093

Kansas allotment serial number: 18-1014

Dates: 11-13 May 2009

Report to: Topeka, KS and return

Reporting time and date: NLT 1200 hrs, 11 May 2009

Purpose: Guest Speaker for KSARNG Officer Professional Development

4. Additional instructions:

State will determine travel IAW JFTR Vol 1.

Government quarters are not available.

Government rations are not available.

Rental car is authorized.

5. The amount of \$1,900.00 has been allocated to support this activity. Do not exceed this amount without prior notification. Forward copies of the orders to MSG Steven Haag for obligation of funds. FAX 785-274-1119 or

DSN 720-8119. Email is steven.haag@us.army.mil.

6. POC for this action is MSG Haag at DSN 720-8102 or commercial 785-274-1102.

FOR THE USPFO:

ROSANNA L. MORROW
CW5, KSARNG
Budget Officer

Appendix D Management Control Checklist

1. Are reviews of outstanding commitments and unliquidated obligations performed in accordance with NGB guidance?
2. Is it documented that individuals who have the authority to initiate actions that will result in obligating federal funds read and become familiar annually with the provisions of DFAS-IN 37-1, USC Title 31, Section 1517?
3. Do activity directors funds control records contained the following elements: transaction of each entry, transaction standard document number, funds received/withdrawn, funds available balance, commitments and adjustments, uncommitted funds balance, obligations, adjustments and unobligated balances?
4. Is there supporting documentation for all funding documents issued?
5. Have the Budget Officer and Program Managers verified each recorded funding document to the actual funding source document?
6. Does the operating agency verify availability of funds with the installation prior to withdrawal of any funds?
7. Are Program Managers required to develop and submit a list of program priorities utilizing a Decrement and an Unfinanced Requirements (UFR) list?
8. Are trends in obligation adjustments (either upward or downward), that occur after an appropriation expires, identified and analyzed to minimize reoccurrence?
9. Have Program Managers submitted an annual (financial) obligation plan for the funding of their requirements by December of each fiscal year?
10. Are periodic reviews of obligations and unliquidated obligations performed in accordance with Chapter 28 of this regulation?
11. Have activity directors who control their own funds, established, maintained and reconciled funds control records and commitment documents files?
12. Is all required documentation promptly provided to the supporting accounting activity when a commitment/obligation of funds is required?
13. Are serviced activities receiving, controlling, validating, recording, reporting and analyzing funds?
14. Is monthly performance against monthly obligation plans evaluated and are monthly deviations of greater than +/- 5% researched to determine the cause of the deviation?
15. Are Program Managers members of the Program Budget Advisory Committee (PBAC)?
16. Are periodic reviews being conducted, at least quarterly, to review and analyze budget execution?
17. Is the State utilizing a working PBAC to assist funds management?
18. Is every reasonable effort made to resolve all of an appropriation's unliquidated obligations before that appropriation closes?
19. Are fund control responsibilities delegated, in writing, to the Program Manager?
20. Is a timely distribution made each time appropriated funds are received?
21. Is a current DFAS-IN Manual 37-1 and DFAS-IN 37-100** available for use?
22. Are monthly deviations between planned and actual obligations researched to determine the cause of the deviations and corrected or justified? (Obligations are +/- 5% of plan)
23. Are obligations recorded based on estimates?
24. Are Program Managers/Fund Holders retaining documentation to support obligations recorded into STANFINS? Are obligation documents retained IAW AR 25-400-2?
25. When issuing an order does DD Form 448 (MIPR) reflect direct citation, project order, or economy Act order?