

**Summary Report for Individual Task
805A-36B-3025
Apply Administrative Control of Funds Procedures
Status: Approved**

DISTRIBUTION RESTRICTION: Approved for public release; distribution is unlimited.

DESTRUCTION NOTICE: None

Condition: You have just received receipt of funding authority with access to applicable regulations, local policy, and systems. This task should not be trained in MOPP.

Standard: Administer control of funds procedures based on the Commander's guidance that provides complete accountability and prevents Anti Deficiency Act violations.

Special Condition: None

Safety Level: Low

MOPP: Never

Task Statements

Cue: None

DANGER

None

WARNING

None

CAUTION

None

Remarks: None

Notes: All required FM references and forms will be provided by the local FM unit.

Performance Steps

1. Control funds during the authorization stage (DFAS-IN Regulation 37-1, Chapter 4).
 - a. Determine if fund control authority is delegated in accordance with the provisions outlined in DFAS-IN Regulation 37-1, Chapter 7.
 - (1) Verify the authority is delegated in writing.
 - (2) Verify the authority is delegated by name.
 - b. Acknowledge receipt of Annual Funding Program (AFP) and Allotment.
 - (1) Verify the funding ceiling amounts.
 - (2) Verify the funding floor amounts.
 - (3) Verify the funding allowances by quarter.
 - c. Identify the types of apportionment of appropriations outlined in Title 31 United States Code (USC).
 - (1) Identify an apportionment by time.
 - (2) Identify an apportionment by activities, functions, projects, or objects.
 - (3) Identify an apportionment by both time and activities.
2. Control funds during the commitment and obligation stage (DFAS-IN Regulation 37-1, Chapter 7).
 - a. Allocate funds only for authorized purposes according to the Program Budget Guidance (PBG).
 - b. Allocate funds economically and efficiently.
 - c. Verify current cost structure and establish funded programs.
 - (1) Update or establish cost structure as required.
 - (2) Create necessary Work Breakdown Structure (WBS) elements.
 - (3) Verify funds availability for all commitments and obligations.
 - (4) Allocate funding to Funded Programs.
 - (5) Correctly create commitment documents (for example: GFEBS SPS Purchase Request (PR), FMZ).
 - d. Reduce or cancel commitments that are invalid or not obligated.
 - e. Adjust outstanding commitments to actual amounts when the items are obligated.
 - f. Adjust estimated obligation amounts when actual obligation amounts become known.
3. Monitor and review funds expenditure.

- a. Review Status of Funds (SOF) report daily.
 - b. Coordinate with external parties to correct errors if necessary.
4. Prevent Title 31, USC, Section 1517 (Anti Deficiency Act) violations.
- a. Analyze reports generated by the standard commitment accounting system.
 - b. Detect over-distribution of funds.
 - (1) Detect contracts or obligations made in advance of appropriations.
 - (2) Detect accounting, clerical, recording, or reporting errors.
 - (3) Detect deliberate failure or delay of posting records.
 - c. Ensure obligations/expenditures do not exceed the annual funding program and reimbursable orders.
 - d. Prevent insufficiencies of funds caused by exceeding available balances.
 - e. Prevent inaccurate estimates or a failure to reserve sufficient funds for contingent liabilities.
 - f. Ensure there are no withdrawals in excess of fund availability.
5. Advise the command on actions to take to avoid Anti Deficiency Act violations.
- a. Establish a training program that includes:
 - (1) An indoctrination into fund control procedures.
 - (2) The notification of regulatory limitations.
 - b. Appoint/delegate responsible individuals to appropriate duties.
 - (1) Appoint individuals for certification authority.
 - (2) Appoint individuals to control cost ceilings.
 - c. Establish appropriation and project controls.
 - d. Take appropriate disciplinary actions for:
 - (1) Noncompliance with control procedures.
 - (2) Violations of DFAS-IN Regulation 37-1 and the Anti Deficiency Act.

(Asterisks indicates a leader performance step.)

Evaluation Guidance: Score the Soldier GO if all performance measures are passed (P). Score the Soldier NO GO if any performance measure is failed (F). If the Soldier fails any performance measure, show what was done wrong and how to perform it correctly.

Evaluation Preparation: This task can be evaluated by use of the performance measures as listed. This method of evaluation is appropriate if the Soldier performs the task on the job. Allow the Soldier to practice until the Soldier feels qualified and prepared for the evaluation. Then have the Soldier perform the task, using the materials listed in the CONDITIONS statement above. Score the Soldier "PASS" or "FAIL" as determined by the performance.

PERFORMANCE MEASURES	GO	NO-GO	N/A
1. Controlled funds during the authorization stage by:			
a. Determined if fund control authority was delegated.			
b. Acknowledged receipt of the Annual Funding Program (AFP) and Allotment.			
c. Identified the types of apportionment of appropriations outlined in Title 31, USC.			
2. Controlled funds during the commitment and obligation stage by:			
a. Allocated funds only for authorized purposes according to the PBG.			
b. Allocated funds economically and efficiently.			
c. Verified current cost structure and establishing funded programs.			
d. Reduced or canceled commitments that are invalid or not obligated.			
e. Adjusted outstanding commitments to actual amounts when the items were obligated.			
f. Adjusted estimated obligation amounts when actual obligation amounts become known.			
3. Monitored and reviewed funds expenditure by:			
a. Reviewed Status of Funds (SOF) report daily.			
b. Coordinated with external parties to correct errors if necessary.			
4. Prevented Title 31, USC Section 1517, Anti Deficiency Act violations by:			
a. Analyzed reports generated by the standard commitment accounting system.			
b. Detected over-distribution of funds.			
c. Ensured obligations/expenditures did not exceed the annual funding program and reimbursable orders.			
d. Prevented insufficiencies of funds caused by exceeding available balances.			
e. Prevented inaccurate estimates or a failure to reserve sufficient funds for contingent liabilities.			
f. Ensured there were no withdrawals in excess of fund availability.			
5. Advised the command on actions to take to avoid Anti Deficiency Act violations by:			
a. Established a training program.			
b. Appointed/delegated responsible individuals to appropriate duties.			
c. Established appropriation and project controls.			
d. Took appropriate disciplinary actions.			

Supporting Reference(s):

Step Number	Reference ID	Reference Name	Required	Primary
	DFAS-IN REG 37-1	Finance and Accounting Policy Implementation.	Yes	No
	DODFMR 7000.14-R, VOL 14	Department of Defense Financial Management Regulation, Volume 14, Administrative Control of Funds and Antideficiency Act Violations	Yes	No
	FM 1-06	Financial Management Operations	No	No

Environment: Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert to ways to protect our environment during training and missions. In doing so, you will contribute to the sustainment of our training resources while protecting people and the environment from harmful

effects. Refer to FM 3-34.5 Environmental Considerations and GTA 05-08-002 ENVIRONMENTAL-RELATED RISK ASSESSMENT.

Safety: In a training environment, leaders must perform a risk assessment in accordance with FM 5-19, Risk Management. Leaders will complete a DA Form 7566 COMPOSITE RISK MANAGEMENT WORKSHEET during the planning and completion of each task and sub-task by assessing mission, enemy, terrain and weather, troops and support available-time available and civil considerations, (METT-TC). Note: During MOPP training, leaders must ensure personnel are monitored for potential heat injury. Local policies and procedures must be followed during times of increased heat category in order to avoid heat related injury. Consider the MOPP work/rest cycles and water replacement guidelines IAW FM 3-11.4, Multiservice Tactics, Techniques, and Procedures for Nuclear, Biological, and Chemical (NBC) Protection, FM 3-11.5, Multiservice Tactics, Techniques, and Procedures for Chemical, Biological, Radiological, and Nuclear Decontamination.

Prerequisite Individual Tasks : None

Supporting Individual Tasks : None

Supported Individual Tasks : None

Supported Collective Tasks : None