

Department of the Army
Headquarters, United States Army
Training and Doctrine Command
Fort Eustis, Virginia 23604

*TRADOC Regulation 37-4

9 July 2019

Financial Administration
Funds Control, Reconciliations, and Certification

OFFICIAL:

THEODORE D. MARTIN
Lieutenant General, U.S. Army
Deputy Commanding General/
Chief of Staff


WILLIAM T. LASHER
Deputy Chief of Staff, G-6

History. This regulation is a revision. The portions affected by this revision are listed in the summary of changes.

Summary. This regulation provides policies and procedures for the effective management and control of appropriated funds and Antideficiency Act violations.

Applicability. This regulation applies to all TRADOC organizations and activities.

Proponent and exception to authority. The proponent of this regulation is Deputy Chief of Staff (DCS), G-8. The proponent has the authority to approve exceptions or waivers to this regulation that are consistent with controlling law and regulations.

Supplementation. Supplementation of this regulation is prohibited unless specifically approved by the DCS, G-8, 661 Sheppard Place (ATRM-FD), Fort Eustis, VA 23604-5731.

Suggested improvements. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) directly to DCS, G-8 (ATRM-FD), 661 Sheppard Place, Fort Eustis, VA 23604-5731.

Distribution. This regulation is available in electronic media only at the TRADOC Administrative Publications website (<https://adminpubs.tradoc.army.mil/>).

*This regulation supersedes TRADOC Regulation 37-4, dated 5 March 2001.

Summary of Change

TRADOC Regulation 37-4
Funds Control, Reconciliations, and Certification

This revision, dated 9 July 2019-

- o Updates objectives (para 1-1) and added fiscal stewardship (para 2-2) and sample reports.

Contents

	Page
Chapter 1 Introduction	3
1-1. Purpose	3
1-2. References	3
1-3. Explanation of abbreviations and terms	3
1-4. Responsibilities.....	3
1-5. Records management requirements.....	4
Chapter 2 Funds Control and Reconciliation.....	4
2-1. Funds control and reconciliation	4
2-2. Command accountability and execution review program	5
Chapter 3 Fund Distribution and Execution Systems.....	6
3-1. Program Budget Accounting System (PBAS) and General Funds Enterprise Business System (GFEBS).....	6
3-2. Prior-year (expired) funds	7
3-3. Canceling year appropriations	7
3-4. Canceled year payments	8
3-5. Joint Reconciliation Program (JRP)	8
3-6. Year-end procedures.....	9
Chapter 4 Antideficiency Act (ADA) Program Management	9
4-1. ADA program management awareness and prevention	9
4-2. Process for submitting an initial report for a suspected ADA violation to HQ TRADOC ..	10
Appendix A References	11
Appendix B Sample for Reporting an Antideficiency Violation Memorandum	12
Appendix C Sample for Requesting Prior Year Funding	13
Appendix D Sample for Requesting Current Year Funds Memorandum for a Canceled Year Requirement.....	13
Appendix E Records Management	14
Glossary	14

Tables

	Page
Table B-1. Initial report memorandum requirements	12
Table C-1. Requirements requesting prior year funds	13
Table D-1. Requirements when requesting current year funds for a canceled year requirement	13

Chapter 1

Introduction

1-1. Purpose

The purpose of this regulation is to establish objectives, policies and procedures for the administrative control of financial resources. It also outlines certain duties and responsibilities of personnel involved in establishing and maintaining administrative control of appropriated funds. The objectives of the policies established by this regulation are to:

- a. Integrate financial control processes.
- b. Place control of available financial resources at the appropriate level of responsibility for managers to accomplish their missions within the constraints outlined in funding documents.
- c. Establish/maintain a structure of internal controls that align business processes and record retention to Army audit readiness goals.
- d. Provide policy for document/record reviews.
- e. Provide Antideficiency Act (ADA) program awareness.

1-2. References

See [appendix A](#).

1-3. Explanation of abbreviations and terms

Abbreviations and terms used in this regulation are explained in the glossary.

1-4. Responsibilities

a. The TRADOC Commander is the inherited authority for all appropriated funds pertaining to the Command as cited in Army Regulation 600-20. The TRADOC Deputy Chief of Staff (DCS), G-8, will act on the TRADOC Commander's behalf as the certifier for administrative control of funds and certification of financial annual reports. This authority applies to any acting DCS, G-8 when the position is vacant or the DCS, G-8 is unable to perform the duties of the position.

- (1) Authority for administrative control of funds may be redelegated.
- (2) Authority for certification of financial annual reports may not be redelegated.

NOTE: Redelegation does not preclude liability for any funding violation that may result from a failure to comply with established control policies and procedures.

- b. TRADOC DCS, G-8, Director, Finance and Accounting Directorate (FAD) will-

(1) Create memorandums for TRADOC DCS, G-8 redelegated authority for administrative control of funds within Headquarters (HQ) TRADOC as follows:

- (a) TRADOC DCS, G-8, Director, Budget for current year.
 - (b) TRADOC DCS, G-8, Chief, HQs Activities Division for current and expired year.
 - (c) TRADOC DCS, G-8, Director, FAD for expired year.
- (2) For audit purposes, recipients will acknowledge receipt of memorandum.

c. TRADOC center of excellence (COE) and Activity commanders will-

(1) Determine delegation and redelegation of authority procedures, in compliance with DoD FMR and DFAS-IN yearend letters of instruction.

(2) Include the date of delegation, position title or individual name, detailed terms/conditions, and signature of authorizing official within the delegation document. Omit the fiscal year in order to use the same delegation until it is superseded.

1-5. Records management requirements

As decreed by AR 25-400-2, the records management (recordkeeping) requirements for all record numbers, associated forms, and reports are included in the Army's Records Retention Schedule-Army (RRS-A). Detailed information for all related record numbers, forms, and reports are located in RRS-A at <https://www.arims.army.mil> and reference in appendix E.

Chapter 2 Funds Control and Reconciliation

2-1. Funds control and reconciliation

a. Funds control is the authority exercised over the receipt, distribution, use, and management of budget authority appropriated to, or administered by, the Army, to ensure that:

- (1) Funds are used only for authorized purposes.
- (2) Funds are used economically and efficiently.
- (3) Distributions, commitments, obligations, and expenditures do not exceed amounts authorized and available.

b. Managers at all levels must ensure that accounting records for the receipt and use of budgetary resources are promptly and properly reconciled. Managers will ensure detected accounting errors are corrected immediately and negative account balances are researched and reconciled within 10 days with appropriate source documents. Transactions or adjustments must

be recorded in accounting records only when supported by appropriate source documents to avoid potential ADA violations.

c. Fund holders and/or managerial accountants must review, sign and date the status of funds report daily. Any excess, current or prior year, must be reported/returned, permitting efficient utilization for the highest priority unfinanced requirements at HQ TRADOC. To secure additional funding, if shortages develop, fund holders will report current year requirements through HQ TRADOC DCS G-8, Centers Activities Analysis Division (CAAD) and managerial accountants will report prior year through DCS G-8, Accounting and Financial Services Division (AFSD).

d. COE and Activities G-8s should continue to strive for correct posting of all unmatched transactions to the detail level obligation, placing priority applicable to canceling year and aged balances over 30 days and balances that are deemed unresolvable. COE/activities G-8s must jointly analyze, review, resolve, report, reconcile, and correct problem disbursements. No single entity is responsible for the entire process.

(1) Unliquidated obligations (ULO) equal obligations minus disbursements. COE/activities G-8s must review unliquidated balances in expired accounts and deobligate all amounts not supported by documentary evidence prior to closure/cancellation. Unsupported ULOs must be immediately deobligated from the accounting system of record.

(2) Timely clearing and recording of interface transactions that result in an intermediate document error must be reviewed/cleared within 15 days. This policy includes, but is not limited to, intermediate document errors interfacing to and passing between Army Enterprise Resource Planning systems. Examples are the Army Contracting Command's Access Online and Standard Procurement System, and Global Combat Support System-Army Funds Control Module, and Defense Travel System. At a minimum, these reports and documentation should be generated, logged, signed, and maintained weekly. Activities are highly encouraged to execute this control on a daily basis.

(3) Record retention establishes an audit support infrastructure to maintain and make readily available fund holders-assessable key supporting documentation for inspection, including approved obligating, invoice/receipt documents, and documentation supporting adjustments to unpaid obligation balances and actions taken with respect to researching and clearing of unmatched transactions.

2-2. Command accountability and execution review program

a. Fiscal stewardship is the commitment to budget and financial decision making that is ethical, prudent, responsible and disciplined. It requires consistent awareness and involvement at all command echelons, and is a responsibility of every leader, program manager, and supervisor. Leaders must set the tone for accountability and stewardship of their resources across the force to strengthen both TRADOC's and the Army's stewardship and audit readiness efforts. Effective fiscal stewardship, optimizing purchasing power, provide flexibility in executing our varied

mission sets, lead to better resourcing decisions, and assist in achieving a clean audit opinion by independent auditors.

b. In FY 17, the Secretary of the Army directed the establishment of the Command Accountability and Execution Review Program to optimize the Army's purchasing power and enhance prudent stewardship of financial resources. The program is designed to increase all commander and senior leader involvement and visibility in the management of Army Operation and Maintenance funding, with the focus on three areas in which the Army can impact readiness: (1) financial de-obligations, (2) under-execution, and (3) uncollected reimbursables.

c. In direct support of this program Army commands, Army service component commands, and direct reporting units provide monthly and quarterly assessments of their Operation and Maintenance execution to the Secretary of the Army. These reviews assess indicators of the fiscal health of the organization, identify best practices, and monitor/evaluate corrective actions to ensure that the Army is pursuing every possibility to enhance stewardship of its resources. TRADOC COE/activity financial execution and reporting directly impacts the command's Command Accountability and Execution Review metrics and stewardship. It is essential that commanders and leaders effectively manage their stewardship programs and capabilities, and assess their resource execution to optimize purchasing power and make every dollar count.

Chapter 3

Fund Distribution and Execution Systems

3-1. Program Budget Accounting System (PBAS) and General Funds Enterprise Business System (GFEBS)

a. The administrative control of funds process restricts obligations, expenditures, and disbursements to the amount available at the apportionment, allotment, suballotment and allocation levels. Apportionments, allotments, suballotments, allocations and other formal administrative subdivision of funds are subject to the provisions of the ADA; therefore, obligations and disbursements of funds that exceed these limitations are violations of the ADA.

b. PBAS and GFEBS are used to provide an informal distribution of funding authority. It is not a formal subdivision of funds. Exceeding the allowance provided would not constitute a potential ADA violation unless the exceeded amount causes the command allocation to be over obligated. However, this in no way relaxes the funds control discipline that should be in place to ensure targets are not exceeded. The level and intensity of funds control should remain the same whether funds are distributed formally or informally. In GFEBS, there is a real-time hard-stop feature but this only applies to formal fund distribution. Spending that exceeds commitments and obligations will not trigger a hard stop unless GFEBS determines that there is insufficient funding remaining at the lowest level of formal funds distribution.

c. Exceeding the COE/activity fund allowance at the total appropriation level or at the sub-activity group (SAG) level will require initiation of appropriate actions to resolve the funding discrepancy and prevent an ADA violation from occurring, which may include requesting

additional funding through normal channels, reprogramming, recoveries and modifying existing contracts/orders. If additional funding is required to bring within tolerance, requests should be submitted via electronic mail to the appropriate HQ TRADOC point of contact, within one workday after identifying that an allowance was exceeded (appropriation, dollar amount, and justification).

d. Key funds control personnel are responsible for the proper assignment of funding on a commitment or obligation document before the obligation is incurred. Training programs for key funds control personnel includes an appropriations law course every 3 years. COE/activities must maintain documentation identifying names of key funds control personnel and completion dates of most recent training. A status of the number of fund control personnel and the number trained within the three year requirement will be requested by HQ TRADOC annually. Examples of key funds control personnel are resource managers, fund holders, fund certifying officials, and authorizing officials.

3-2. Prior-year (expired) funds

a. Expired funds are defined as appropriations or fund account in which the balance is no longer available for incurring new obligations, but is still available for recording, adjusting, and liquidating valid obligations. The account remains available for 5 years after expiration.

b. HQ TRADOC, DCS G-8, AFSD reviews prior year fund requests and assist in obtaining funds to address valid requirements. COE/activities are urged to satisfy their prior year fund requirements through aggressive review of ULO, monthly, at a minimum. Excess balances should be returned to HQ TRADOC, DCS G-8, AFSD quarterly. In order to retain funds, COE/activities must submit a specific request that funds not be withdrawn.

c. COE/activities G-8s are not authorized to record upward obligation adjustments in excess of their available unobligated fund balance. Prior-year adjustments, \$100,000 or greater, must be submitted to HQ TRADOC, DCS G-8, AFSD for approval. Fund requests for upward adjustments must be fully justified and certified that they meet the requirements of DoD FMR Volume 3, Chapter 10 and applicable regulations/laws. See appendix C, for a requesting prior year funding sample to submit via e-mail to HQ TRADOC G-8 AFSD point of contact.

3-3. Canceling year appropriations

a. Appropriations are generally available for obligation for a specific period, for example, annual and multi-year appropriations. Canceling year appropriation balances are no longer available for obligation or expenditure for any purpose, after September 30th of the 5th expired year of the appropriation period of availability for incurring new obligations (31 U.S.C. § 1552(a)).

b. COE/activities G-8s must work diligently to clear all canceling year outstanding obligations and return remaining excess funds prior to 30 September. At year end, each COE/activity shall provide a list of canceling year contracts that have undisbursed balances or the potential requirement for use of current year funds. This list shall contain contract number,

document reference number, invoice number, dollar amount, and appropriation. These contingencies should be provided to HQ TRADOC DCS G-8, AFSD. This requirement should not be confused with the Army's Quarterly Contingent Liability Reporting.

3-4. Canceled year payments

A current year fund cite must be requested in order to pay an invoice whereby the appropriation has canceled. The fund holder must confirm the validity of the invoice, within 3 days. If valid, must prepare a memorandum addressed through your TRADOC DCS G-8/CAAD analyst, requesting current year funding to pay the invoice. See appendix D, for a sample memorandum, requesting current year funds for a canceled year requirement. Once funding is received in SAG 451, establish an FMZ document within GFEBS for proper disbursement. If the data call originated from DFAS-Columbus, a complete line of accounting must be provided to DFAS via HQ TRADOC DCS G-8, AFSD.

3-5. Joint Reconciliation Program (JRP)

a. The JRP purpose is to increase Army's ability to use all available appropriations prior to expiration and ensure remaining open obligations are valid and liquidated before the cancellation of the appropriation. The expected outcome of this review is that all open commitments, obligations, orders, receipt for goods or services, expenses, earnings, disbursements, collections, accounts payable, accounts receivable, and undelivered orders are properly recorded, in an active status, and in agreement with substantiating documents, which must properly support transactions recorded in the accounting system of record.

b. The JRP includes the Army implementation of the tri-annual review requirement within DoD 7000.14-R, FMR guidance.

c. Fund holders, at all levels, are responsible for performing the tri-annual review with the support of all relevant stakeholders.

(1) ACOM budget submitting officer is responsible for consolidating tri-annual review responses and work products from subordinate fund holders.

(2) Fund holders are responsible for conducting the reconciliations of outstanding commitments, ULOs, accounts payable, and accounts receivable, irrespective of whether the fund holder or the accounting activity actually enters transactions in the accounting system of record. This responsibility is placed with fund holders because they initiate the actions that result in commitments and obligations. Unmatched transactions were deleted from the joint reconciliation reporting requirements, however, removal does not preclude fund holders' responsibility to properly review, research, and reconcile applicable accounts and unmatched transactions.

(3) Managerial accountants coordinate and finalize the schedule of joint reconciliations; assisted by fund holders, and other pertinent staff, as required. The fund holder will take the lead in scheduling and conducting joint reviews for organizations without managerial accountants. In all cases, the full responsibility of the joint reconciliation, rests with the fund holders.

3-6. Year-end procedures

Refer to HQ TRADOC, DCS G-8 year end closeout information, located on the G-8 BI Portal <https://hq.tradoc.army.mil/sites/G8BI/Pages/TRADOC-Entities.aspx> and DFAS-IN at <https://dfas4dod.dfas.mil/centers/dfasin/yearend/>.

Chapter 4 Antideficiency Act (ADA) Program Management

4-1. ADA program management awareness and prevention

a. The Antideficiency Act (ADA) is a collection of statutes, primarily Title 31 of the United States Code, Sections 1341, 1342 and 1517 that contain provisions commonly referred to as the ADA. The ADA prohibits obligations and expenditures in excess of an appropriation or before an appropriation is available, and 31 U.S.C. § 1517 is the primary foundation for the administrative control of funds. The fiscal principle inherent in the ADA is the idea that you “pay as you go.” With very limited statutory exceptions, government officials cannot make payments or commit the government to make payments at some future time, unless there are or will be sufficient available funds through normal appropriation procedures to cover the cost.

b. Most ADA violations are preventable by following established internal controls and standard operating procedures. Personnel responsible for supervising funds certification officers should ensure subordinate employees receive adequate training and perform oversight and validation checks to ensure established internal controls and standard operating procedures are adequate and are being consistently followed. Key funds control personnel are required to receive appropriations law training at least every three years. Key funds control personnel are those responsible for the proper assignment of funding on a commitment or obligation document before the obligation is incurred. Examples are resource managers, fund holders, funds certifying officials, and authorizing officials. Funds control personnel who have not been trained must be enrolled in a fiscal law course immediately.

c. Per the DOD 7000.14-R, Volume 14.

(1) COE/activity G-8s are required to document the processes, procedures and controls used to identify and appoint key funds control personnel and to monitor and track training.

(2) The use of the wrong appropriation (purpose), or the use of the wrong fiscal year funds (time limitation), generally will not result in an ADA violation if the error can be properly cured.

(a) The proper funds (appropriation, year, and amount) were available at the time of the erroneous obligation; and

(b) The proper funds (appropriation, year, and amount) are available at the time of the correction.

(3) Even when the suspected violation is presumed to be curable, no action should be taken to cure the violation without concurrence from HQ TRADOC DCS, G-8, Director, Finance and Accounting Directorate and ASA(FM&C).

(4) If ASA(FM&C) determines that the suspected violation is curable, a documented corrective action plan, approved by the COE/activity commander, to address deficiencies and prevent future occurrences must be provided. Corrective action plans must be submitted to the HQ TRADOC HQ ADA Program Manager no later than 30 days following the completion of a thorough review and must include, at a minimum, the following information:

(a) Official lessons learned and the date the investigation results were shared with the activities involved. Document the responsibilities for all activities involved.

(b) Identification of corrective actions taken to prevent future occurrences. Include all activities (both internal and external to the G-8) responsible for implementing the corrective actions.

(c) Process for monitoring the implementation of corrective actions (for example, Command Inspection Program, Manager's Internal Control Program, etc.).

4-2. Process for submitting an initial report for a suspected ADA violation to HQ TRADOC

a. Fund holders have a fiduciary responsibility to ensure their funds are properly executed in accordance with applicable laws and regulations. Consequently, fund holders are responsible for reporting all suspected violations of the ADA. This does not mean that others are not responsible for bringing suspected violations to the attention of the proper officials.

b. Thoroughly review all facts and documentation to determine whether a potential violation has occurred and consult with the supporting staff judge advocate and the HQ TRADOC ADA Program Manager. An initial review must be conducted and an initial report prepared by the activity holding the funds that were allegedly misused. The review determines whether a suspected violation may have occurred, even when the suspected violation is presumed to be curable. In cases where the COE/activity identifies a potential cure, the fund holder will note the cure in the report. However, no action to cure a potential ADA should be taken without concurrence from HQ TRADOC and ASA(FM&C). For more detailed information.

c. Initial reports should be forwarded to the HQ TRADOC ADA Program Manager following confirmation that a potential violation may have occurred. See appendix B, for an initial report sample.

4-3. Timelines for reporting violations and completing investigations

a. Within 2 weeks of suspecting a potential ADA violation, an initial review must be conducted and an initial report must be prepared by the activity holding the funds that were allegedly misused. In cases where the activity identifies a potential cure, it should be noted in

the report. See appendix B, for an initial report sample. However, no action to cure a potential ADA should be undertaken without concurrence from HQ TRADOC and ASA(FM&C).

b. Not later than 15 working days after notification by ASA(FM&C) that their evaluation determines a suspected violation may have occurred, the fund holder shall initiate a preliminary investigation and appoint an investigating officer in writing and provide a copy of the appointment order through the HQ TRADOC ADA Program Manager to ASA(FM&C).

c. Not later than 120 days after notification by ASA(FM&C) to initiate a preliminary investigation, the fund holder shall submit a completed preliminary investigation through the TRADOC HQs ADA Program Manager to ASA(FM&C).

d. Not later than 15 working days after notification by ASA(FM&C) to initiate a formal investigation, fund holder shall appoint an investigation officer in writing and provide a copy of the appointment order through the TRADOC HQs ADA Program Manager to ASA(FM&C).

e. Not later than 9 months after notification by the ASA(FM&C) to initiate a formal investigation, the fund holder shall submit a completed formal investigation through the TRADOC HQs ADA Program Manager to ASA(FM&C).

4-4. ADA information sharing

See the TRADOC G-8 [ADA Program Management Awareness and Prevention site](#) for ADA case investigation results and lessons learned; procedures for accessing the online distance learning Fiscal Law course; current ADA policy guidance; link to GAO reports on ADA violations; ADA reporting templates; and a sample of documented procedures to identify and track training for key funds control personnel.

Appendix A References

Section I Required Publications

This section contains no entries.

Section II Related Publications

AR 25-400-2
Army Records Information Management System
AR 600-20
Army Command Policy

DOD 7000.14-R, Volume 14
Administrative Control of Funds and Antideficiency Act Violations

**Section III
Prescribed Forms**

This section contains no entries.

**Section IV
Referenced Forms**

DD Form 577, Appointment/Termination Record – Authorized Signature

**Appendix B
Sample for Reporting an Antideficiency Violation Memorandum**

B-1. Initial report

See table B-1, for the initial report requirement.

**Table B-1
Initial report memorandum requirements**

On activity/command letterhead
THRU Headquarters, U.S. Army Training and Doctrine Command, Office of the Deputy Chief of Staff, G-8, 661 Sheppard Place, Joint Base Langley-Eustis, VA 23604-5727
MEMORANDUM FOR Deputy Assistant Secretary of the Army (Financial Operations), Office of the Assistant Secretary of the Army (Financial Management and Comptroller), 109 Army Pentagon, Washington, DC 20310-0109
SUBJECT: Alleged Antideficiency Act (ADA) Violation (location and subject matter)
1. Reference: DOD Financial Management Regulation, Volume 14, Chapter 3.
2. In accordance with reference above, Initial Report of an alleged ADA follows:
a. Accounting classification of funds involved
b. Name and location of the activity where the alleged violation occurred
c. Name and location of the activity issuing the fund authorization
d. Amount of fund authorization or limitation that was allegedly exceeded
e. Amount and nature of the alleged violation
f. Date on which the alleged violation occurred
g. Date Discovered
h. Means of discovery
i. Description of the facts and circumstances of the case (to include potential cure if one is identified)
Signed by the commander

**Appendix C
Sample for Requesting Prior Year Funding**

C-1. Prior year fund request sample

See table C-1, for the requirements to include on the memorandum when requesting prior year funds.

**Table C-1
Requirements requesting prior year funds**

Line of Accounting, fiscal year, ASN/fund center and amount
Original contract and modification number; include the purpose of the contract and dollar value, if applicable
Justification and any additional pertinent information. (Backup documentation must be included for requests, \$100K and above)
For \$100K and above - Within-scope certification statement. Include memorandum from contracting officer and judge advocate general opine. Managerial accounting office must provide a statement, validating the requirement
Submit request to your appropriate prior year point of contact USARMY JB L-E TRADOC Mailbox HQ TRADOC G-8 FAD

**Appendix D
Sample for Requesting Current Year Funds Memorandum for a Canceled Year Requirement**

D-1. Current year fund request

See table D-1, for the requirements to include on the memorandum when requesting current year funds for a canceled year requirement.

**Table D-1
Requirements when requesting current year funds for a canceled year requirement**

Correspondence memorandum on letterhead
Request authority to use current year funds to cover vendor invoice for flight safety training as identified:
Invoice number, date, vendor, and vendor code
Line of accounting and net amount in dollars
Inquiry received from vendor concerning payment on date (XX XXX XXXX).
Justification reference, i.e., Public Law 101-510, Subchapter IV, Closing Accounts, date, require these funds to be replaced with current year appropriation
Certification statement, i.e., required to correctly charge transactions to the proper accounting year
Activity point of contact for this action, name, e-mail address, and phone number

Table D-1

Requirements when requesting current year funds for a canceled year requirement, cont.

United States Army (insert center) Center of Excellence has dollar amount in GFEBs operations and maintenance appropriation, SAG 322 (Service Support) available for simultaneous withdrawal and restoral in operations and maintenance appropriation SAG 451 (Closed Account Adjustment)
Urgency: Time sensitive
Submit request to your appropriate Budget Analyst USARMY JB L-E TRADOC Mailbox HQ TRADOC G-8 BUDGET CAAD and a courtesy copy to your prior year point of contact, USARMY JB L-E TRADOC Mailbox HQ TRADOC G-8 FAD

**Appendix E
Records Management**

E. Army Records Information Management System (ARIMS)

See ARIMS Records Retention Schedule Army records information for financial administration category, record numbers and disposition.

a. Record number 37aa, record title Certifying/accountable officials appointments, record description Memorandums appointing certifying and accountable officials (receiving officials, cardholders). Includes acknowledgment of appointment and copy of completed DD Forms 577, if applicable.

b. Record number 37e2, record title Reports of violation of 31 USC 1517 (Prohibited obligations and expenditures [Antideficiency Act]) - Offices other than Office of the Assistant Secretary of the Army for Financial Management OASA(FM), record description information on the reporting of and circumstances surrounding the over-obligation and over-expenditure of funds. Included are reports, statements, other supporting evidence, reviews by higher authority, and similar information.

c. And other 37 financial management record numbers at <https://www.arims.army.mil>.

Glossary

**Section I
Abbreviations**

ADA	Antideficiency Act
COE	centers of excellence
GFEBs	General Fund Enterprise Business System
JRP	Joint Reconciliation Program
PBAS	Program Budget Accounting System
SAG	sub-activity group
ULO	unliquidated obligation
UMT	unmatched transaction

Section II

Terms

Antideficiency Act violation (ADA)

The incurring of obligations or the making of an expenditure in violation of appropriation law as to the purpose, time, and amount as specified in the appropriation of funds.

Funds holder

DOD officials or suballottees who receive a documented administrative subdivision of funds, including apportionments, allocations, sub-allocations, allotments and sub-allotments through their funding chain of command or from other government departments, agencies and activities holding an administrative subdivision of funds. In the Army, this means any office that is executing funds.

Command Accountability and Execution Review (CAER)

An Army program, designed to focus on three areas that could impact Army readiness: (1) financial de-obligations, (2) under-execution, and (3) uncollected reimbursables.

Section III

Special Abbreviations and Terms

There are no entries in this section.