

Regulatory Fund Management Duties

<u>Reference</u>	<u>Description of Duty</u>	<u>Asst F M</u>	<u>ASG DCA or Cdr Review / Approval</u>	<u>F M (Region HQ)</u>
<u>DoD 7000.14-R Vol 13</u>				
A010305 A	Interpret financial data supplied by CAD & take corrective actions	X	X	X
A010305 B	Provide ending inventories to CAD & conduct physical inventories as required	X		HQ property
A010305 C	Requisition purchases of merchandise & supplies	X		X
A010305 D	Approve establishment of petty cash, conversion, & change funds			X
A020201 B	Request & review budget variance analysis provided by CAD	X	X	X
A040101 E	Provide CAD with vending and/or amusement machine collection information	X		
A040108 E	Supply the Emergency Checking Account Disbursing Agent with transaction data within 48 hours	N/A	N/A	N/A
A040111 A	Appoint petty cash agents & ensure appointment is covered by position bond	X		HQ cash funds
A040201	Review agings of accounts receivable	X	X	X
A040203	Collect accounts receivable, including those previously written off	X		Review
A040203	Review CAD reports of write-offs of uncollectible accounts	X	X	X
A040203	Determine method (direct or allowance) of accounting for uncollectible accounts			X
A040205	Collect dishonored (returned) checks	X		Initial redeposit of Community Bank checks only
A040302 B	Determine maintenance (CAD or NAFI) of stock records & approve CAD automated listings	X		X
A040304 B	Report usage of prepaid supply inventories to CAD on a monthly basis	X		
A040402 B	Determine treatment of bulk purchases for CPMC budgeting purposes			X
A040402 G	Furnish CAD with current estimated value of donated fixed assets	N/A	N/A	N/A
A040402 H	Determine disposition of fixed assets and removal from property records	Disposition		Removal
A040402 H	Determine maintenance (additions, deletions) of special (sensitive item) property records	Adds additional items if desired		Determines minimum requirements
A040402 H	Review sensitive item property records on a monthly basis	X		HQ property
A040403 B	Provide CAD with information regarding changes to fixed asset subsidiary ledger (transfers, etc.)	X		HQ property
A040403 C	Provide CAD with information regarding disposition of fixed assets in accordance with AR 215-1	X	Review	Review
A040403 C 2	Provide CAD with information regarding shortages of fixed assets upon discovery	X	Review	Review
A040403 D	Determine depreciation method for aircraft & provide monthly hours flown report to CAD	N/A	N/A	N/A
Table 4-2	Execute certificate of transfer to new fund manager for fixed assets based upon physical inventory per AR 215-1	For change of assistant fund managers		For change of fund manager
A050101	Manage the resources of the NAFI and authorize CAD to disburse or use NAFI resources	Within Parameters of Approved Operating Budget		X
A050103	Certify receipt and approve payment of unauthorized commitments & obtain installation commander approval to ratify		Recommends for Region Director approval	w / Region Director APPROVAL

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A080203 A	Ensure correct payroll information is transmitted to CNPO Texarkana	X		X
A080507 B,C	Ensure cash tips are reported correctly to CNPO Texarkana with payroll information	X		
A082403	Inform CAD when an APF employee converts to NAF	X		Review
A090702	Approve unit fund vouchers (DA Form 2107)	N/A	N/A	N/A
A0910	Prepare DA Form 5627-R for reserve components & submit to Region	N/A	N/A	N/A
A091002	Notify the servicing bank of unit funds of changes in fund management	N/A	N/A	N/A
A100301	Report bank account information as required by CFSC-RM-B			X
A120203	Provide CAD with certified Civilian Welfare Fund invoices	N/A	N/A	N/A
Figure 2-1	Sign certificate of fund transfer when incoming or outgoing	For change of assistant fund managers		For change of fund manager

AR 215-1

4.3.c.	Approve USA MOAs	X	X	X
5.3.c.	Retain documentation in the NAFI file validating the continued requirement for the NAFI & support activities			X
5.4.b.(5)	Disestablish NAFI in accordance with 5.4.			X
5.6.	Perform financial and program management duties including legal & fiduciary responsibilities per AR 215-1, DoD 7000.14-R Vol 13 and monitoring activities to ensure compliance with internal management controls	X	X	X
5.7.A.a.	Appoint assistant or acting fund managers to assume responsibility for cash, other negotiable assets, & all expendable property in the absence of the fund manager for > 30 < 60 days			X
5.7.A.a.(1)	Designate in writing assistant fund managers to perform designated tasks on a continuing basis; assistant fund managers may be designated as acting fund managers for up to 60 days		Cdr nominates assistant fund managers	X
5.7.A.a.(2)	Designate in writing an acting fund manager (next higher authority may make this designation as well)			X
5.7.A.a.(2)(a)	Designate in writing an acting fund manager for absences of > 5 but not more than 60 days if an assistant fund manager is not designated as acting fund manager			X
5.7.B.b.(1)(a)	As outgoing fund manager, verifies change of fund manager package provided by CAD, conducts a complete inventory of assets, and makes adjustments as necessary	X	Review	X
5.7.B.b.(1)(b)	As incoming fund manager, assists outgoing fund manager in reconciling records, signs for all verified assets & liabilities, & assumes accountability for the fund from the outgoing manager within 30 days of appointment (may be conditional pending formal audit)	X	Review	X
5.7.B.b.(2)	If appointment is due to death or incapacity of previous fund manager, signs for assets & liabilities from board of officers per AR 735-5		For assistant fund managers	Per Region Director appt
5.8.a.(2)	Ensure proper financial management of the fund for governing fund councils (ExCom)	X		X
5.9.C.c.	Serve as nonvoting member of governing fund councils (ExCom)			X
5.12.f.	Approve DA form 2107 and other required property accountability documents for unit funds	N/A	N/A	N/A

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7.25.d.©	Certify funds per the approved budget for NAF travel orders	All travel within USAREUR	For AFM travel	All other travel (including CONUS)
7.25.d.(d)	Provide accounting citation for NAF travel orders and indicate all related travel costs are chargeable to the NAFI	X		X
7.25.d.(e)	If appointed order authorizing official for NAF travel by commander, authorizes travel, certifies funds & provides fund cite for orders	X		X
7.30.A.a.(1)	Submit requests for vehicle registration to CFSC-FM-I with required supporting documentation	N/A	N/A	N/A
7.30.B.b.	Retain duplicate copy of vehicle registrations	X		HQ Property
7.30.C.c.(3)	Notify RIMP of disposition of NAF vehicles	X		HQ Property
7.30.D.d.(1)	Request replacement license plates from RIMP	N/A	N/A	N/A
7.30.D.d.(2)	Ensure superceded vehicle registrations are reported to RIMP within 30 days of issue date	X		HQ Property
7.39.e.(1)	Accept gifts of up to \$5,000 for the NAFI when delegated by the local commander (not applicable for commercial sponsorship)	X	X	X
7.50.	Settle customer complaints by cash payments, service, or replacement in kind (with activity mgr & JA assistance if necessary). NOTE: Other than for purposes of complaint resolution, there is no regulatory authority to waive service charges.	X	Review	Review
8.2.E.e.(1)	Require amusement & vending machine contractors to install coin counters if desired for sales accountability	X		
11.2.c.	All employees have fiduciary responsibility for properly using NAF & APF & preventing & reporting suspected waste, loss, or unauthorized use of NAFs. (see sec II, chap 3 for a full discussion of Fiduciary Responsibility in accordance with 10 USC 2783)	X	X	X
11.9.a.	Maintain strict control of receivables and collect delinquent accounts (with SJA advice if needed)	X		Review
11.20.c.(2)	Prepare banking reports as required by CFSC-FM-B			X
11.21.c.	Prepare signature cards & authorization letters for bank accounts and return to ABIF			X
12.3.a.	Maintain control of assigned APF property / hand receipts	X		HQ Property
12.5.b.	Maintain control of original property hand receipts if not done by property manager (duplicate is kept by person receiving & assuming responsibility for property) for property used by patrons	X		HQ Property
12.7.a.	Approve use of NAFs to purchase / replace APF authorized property due to urgency of need or APF inability to issue		X	X
12.10.a.	Serve as accountable officers for NAF property ensuring proper care, maintenance, & disposition and supervise property managers or assistants as applicable	X		HQ Property
12.10.a.	If required, serve as responsible property officer from APF property issued to the fund & comply with all applicable APF regulations	X		HQ Property
12.10.a.(1)	Ensure property is adequately insured against loss, damage, or destruction per chapter 14 (RIMP)	X		HQ Property
12.10.a.(2)	Receive or confirm receipt of property through receiving reports in accordance with terms of purchase	X		HQ Property

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12.10.a.(3)	Comply with inventory requirements & procedures, furnish inventory team members for other than independent teams, & ensure agreement between NAFI & CAD records and inventory results	X		HQ Property
12.10.a.(4)	Redistribute or dispose of excess NAF property in the most cost effective manner per Region policy	X		X
12.10.a.(5)	Report losses & cooperate in or conduct investigations per chapter 13; recommend relief of individuals from responsibility per appendix L when loss, damage, or destruction is not caused by neglect or misconduct. NOTE: Property losses in excess of \$2,000 for reasons other than fair wear and tear and supply and retail inventory variances exceeding \$500 require an investigation per 13-4; losses of smaller amounts may also require an investigation per 13-4 depending on the circumstances surrounding the loss.	X	X	X
12.14.B.b.(2)	Prepare list of property to be sold at installation or consignment auctions and deposit proceeds from auction into the NAFI account	w / Region approval		X
12.19.a.(1)	Ensure receipt of DD Form 1348 from DRMO for disposal of property & ensure copy is forwarded to CAD for processing	X		HQ Property
14.4.b.	Ensure participation in the RIMP insurance program per Chapter 14 for property, tort, workers' compensation, cargo, unemployment compensation, & Family Child Care providers as applicable	X		X
14.e.	Perform annual review of RIMP insurance exposures	X	X	X
14.6.a.	Review & correct annual Review of Insured Exposures; sign, date, & return review to RIMP whether or not changes are necessary	X	X	X
14.6.b.	Review RIMP DA Form 4316-R (Application for Building Insurance) and accept the ACV as computed or request different ACV and provide supporting documentation	X	X	X
14.6.c.	Notify RIMP when insurable value of contents per location or number of employees changes by more than 10%	X	X	X
14.6.d.	Request continued coverage for newly acquired items other than building contents beyond initial 30 day period provided by RIMP	X	X	X
14.7.a.	Observe DA, Region, and installation safety procedures	X	X	X
14.7.c.	Use DA Form 285 to perform self-inspections to detect unsafe practices and conditions	X	X	X
14.12.b.	Project cash flow to ensure availability of funds for RIMP payments			X
14.12.c.	Review RIMP invoices and notify RIMP of necessary changes immediately	X	X	X
14.12.e.	Notify RIMP of payment method for premiums within 30 days of receiving RIMP invoices			X
14.15.d.(3)	Accept copy of summons from any authorized user of NAFI property being sued individually & immediately contact TJAG & ACIF	Review & forward to fund manager		X
14.16.b.	Establish local procedures to ensure investigations of claims per chapter 14.6	X	X	X
14.16.b.(1)	Ensure all incidents involving personal injury or property damage are reported to the fund manager	X	Review	

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14.16.b.(2)	Ensure employees understand the importance of recording all information relevant to incidents (date, time, place; injured person's name, address, & phone #; names of witnesses; condition of premises; nature of injury or damage to property; any statements made by persons involved, etc.)	X		X
14.16.c.(1)	Notify the appropriate claims judge advocate (CJA) upon learning of any incident that may result in a claim	& Notify fund manager	Review	X
14.16.c.(2)	Provide the CJA with ALL information that is or may be relevant to any potential claims (specific instructions or warning to patrons, documented efforts to repair known defects, agreements with patrons such as rental agreements, waivers, and hold harmless agreements used with recreational equipment & facilities or in conjunction with particular activities)	& Copy fund manager	Review	X
14.16.c.(3)	Notify ACIF within 24 hours of all incidents involving death or serious injury requiring hospitalization; the CJA will notify ACIF of claims in excess of \$25,000	& Copy fund manager	Review	X
14.16.c.(4)	Direct all communication & correspondence regarding incidents or claims to the CJA; fund managers have no authority to pay bills or expenses related to claims or to attempt to settle claims	& Notify fund manager	Review	X
14.16.c.(5)	Follow procedures for payment of claims per chapter 14, paras 14-19	& Notify fund manager	Review	X
14.27.B.b.(1)	Notify RIMP within 24 hours by phone or message of losses exceeding \$5,000 or of any accidents involving Army flying or parachute activities; telephone reports must be confirmed within 48 hours by written notice of loss in memo format; information copies of messages must be sent to the Region (see chapter 14.27.C for notification format)	Notify RIMP & copy fund manager	Review	X
14.27.B.b.(2)	Notify RIMP as soon as possible and always within 60 days of losses of more than \$200 (per Region lodging policy) and less than \$5,000; RIMP may not accept claims that are filed more than 60 days after knowing of the loss (see chapter 14.27.C for notification format)	Notify RIMP & copy fund manager	Review	X
14.27.B.b.(3)	Notify the CJA of any claims that may also result in tort claims against the NAFI from the same event	& notify fund manager	Review	X
14.27.B.b.(3)	Submit property claims to RIMP even if third parties are involved; RIMP will settle directly with the NAFI and receive first recovery of any reimbursements from third parties	Notify RIMP & copy fund manager	Review	X
14.27.E.e.	Receive RIMP claim numbers and track status of claims, ensuring a closing notice is received from RIMP		Review	X
14.27.D.d.(2)	Sign and submit Proof of Loss paperwork to RIMP within 90 days after the date of the loss or request extension of 90 day deadline in writing from RIMP; the claim will be closed without payment if the documents requires as Proof of Loss are not submitted within the 90 days or extended deadline	& Copy fund manager		X
14.30.c.	Request optional building insurance for leased buildings if required by lease or buildings constructed or modified with locally generated NAFs or donations	& Copy fund manager		X
14.31.a.(1)	Complete DA Form 4316-R for insurance for buildings, improvements, & betterments	& Forward to fund manager		X

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14.31.b.	Submit new RIMP applications as needed to modify insurance for buildings, improvements, & betterments	& Copy fund manager		X
14.31.c.	Accept or request a different Actual Cash Value (ACV) (ACV = replacement cost less depreciation) for buildings per the DA Form 4316-R	& Forward to fund manager		X
14.32.a.	Ensure building are insured for the correct ACV	& Forward to fund manager		X
14.32.f.	Consult the Corps of Engineers or other sources to determine the ACV of insured buildings	X		X
14.34.d.	Provide proof of original purchase, acquisition cost, and replacement cost for items destroyed or damaged to RIMP; if damaged property is sold for salvage, the salvage income is used to reduce the loss	& Copy fund manager	Review	X
14.43.c.(1)	Provide the item description, serial number, ACV, and building location for each piece of hardware & software to be insured to RIMP	& Copy fund manager		X
14.50.b.	Request physical damage insurance for NAF vehicles (this coverage is not automatically provided in conjunction with the registration process)	& Copy fund manager		X
14.51.c.	Determine the usefulness of insuring motor vehicles valued at \$200 or less (due to the \$100 deductible)			X
14.55.b.	Consider insuring aircraft owned outright by the NAFI	N/A	N/A	N/A
14.56.a.	List aircraft on the Review of Insure Exposures and complete DA Form 4316-1-R for each aircraft to be insured	N/A	N/A	N/A
14.65.a.(1)	Ensure fund manager position is adequately bonded			X
14.67.a.	Ensure that employees having committed fraudulent or criminal acts are not in positions requiring fidelity bonding; losses caused by employees are excluded if fund management was made aware of previous fraudulent or criminal acts committed by the same employee prior to the loss	X	X	X
14.78.C.c.(1)	Submit written notice of cargo losses to the commercial cargo carrier within 60 days	X	Review	
14.93	Become familiar with suggested Depreciation Guide Table 14-1	X		X
Figure 14-2	Ensure proper completion of & sign Department of Labor Form LS-202 for worker's compensation claims	X	Review	
App. G-6.a.(2)	Verify receipt of damaged items or shipments with overages & shortages	X	Review	
App. G-6.a.(3)	Ensure supporting documentation is sent to the contracting office or procurement office and CAD for items received with concealed damages	X	Review	
App. G-6.b.(1)	Designate management of central or shared use facilities		X	X
App. G-6.b.(3)	Determine if direct delivery to using facilities is more advantageous than delivery to central receiving points		X	X
App. G-6.c.(2)	Ensure annual inventories and upon change of fund management	X	X	X
App. G-6.c.(4)	Review reports of inventory variances and ensure losses are reported in accordance with chapter 13	X	X	X
App. G-6.c.(5)	Review inventory results and ensure CAD receives copies	X	X	X

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App. J-5.	Approve PRDs and submit to CPO for assignment of paragraph & line #s; insert names of incumbents on PRD after paragraph & line #s received from CPO	Inserts additional info into approved PRD	X	X
App. K-4.c.	Ensure triennial validation of NAFI	X	X	X
App. K-4.j.(1)	Review & update annual RIMP Review of Insured Exposures	X	X	X
App. K-4.j.(2)	Notify RIMP when insurable value of contents changes more than 10 % per location	X	X	X
App. L-1.	Maintain responsibility for NAF property & initiate reports of losses to proper authorities (military police, fire marshal, ACIF, or the approval authority)	X	X	X
App. L-11.a.	Notify appropriate finance office of debts of military personnel for NAFI losses	& Copy fund manager	X	X
App. L-11.b.	Notify appropriate payroll office of debts of NAF employees for NAFI losses	& Copy fund manager	X	X
App. M-18.b.	Report all flying club accidents	N/A	N/A	N/A
AR 215-1 Glossary	Fund Manager: an individual appointed by written authority to a post of responsibility & trust to exercise administrative & management control of a NAFI & chartered with accountability for the NAF resources thereof; the official fund custodian of the NAFI. NOTE: Assistant fund managers have the same responsibilities but limited to their local operations and delegated duties.	X	X	X

AR 215-4

1.12.a.	Approve DA Form 4065-R (Army NAF Purchase Requests) for amounts of \$25,000 or less for entertainment, supplies, & services or any dollar value for resale merchandise; all CPMC purchases require fund manager signature, and all purchases > \$25,000 require installation commander signature. NOTE: May also be appointed as ordering officer, BPA caller, and approving official for petty cash and IMPAC credit card purchases in keeping with approved operational budget and IAW AR 215-4.	X	X	X
4.18	Authorize advance payments in writing before the purchase is made if necessary	X	X	X
5.21.b.	Approve short-term concession contracts of 10 days or less	N/A		N/A
6.10.a.	Obtain cargo insurance	X	X	X