Army Regulation 37–47

Financial Administration

Representation Funds of the Secretary of the Army

Headquarters
Department of the Army
Washington, DC
31 May 1996

Unclassified

SUMMARY of CHANGE

AR 37-47
Representation Funds of the Secretary of the Army

This revision--

- Adds an expense threshold requiring Secretary of the Army approval (para 2-2).
- Uses detailed examples to clarify ratio computation (para 2- 5).
- Adds new information addressing gifts (para 2-9).
- Requires all fund requests receive a legal review and review by the CAO before initial approval (para 3-1f and g).
- Adds an approval flowchart for the consideration of representation fund requests (fig 3-1).

Headquarters
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Effective 30 June 1996

Financial Administration

Representation Funds of the Secretary of the Army

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Secretary of the Army

History. This UPDATE printing publishes a revision of this publication. Because the publication has been extensively revised, the changed portions have not been highlighted.

Summary. This regulation covers Army policies, authorities, responsibilities, limitations, and reporting requirements for use of official representation funds of the Secretary of the Army. This regulation implements Department of Defense Directive 7250.13 which implements section 127, title 10, United States Code (10 USC 127).

Applicability. This regulation applies to the Active Army, the Army National Guard of the United States, and the U.S. Army Reserve.

Proponent and exception authority. The proponent of this regulation is the Army General Counsel. The Secretary of the Army or his designee has the authority to approve exceptions to this regulation that are consistent with controlling law and regulation.

Army management control process. This regulation contains management control provisions and identifies key management controls that must be evaluated at appendix B.

Supplementation. Supplementation of this regulation and establishment of command or local forms are prohibited without prior approval from the Army General Counsel, ATTN: SAGC(E&F), 104 Army Pentagon, WASH DC 20310-0104.

Interim changes. Interim changes to this regulation are not official unless they are authenticated by the Administrative Assistant to the Secretary of the Army. Users will destroy interim changes on their expiration dates unless sooner superseded or rescinded.

Suggested Improvements. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) directly to Army General Counsel, ATTN: SAGC(E&F), 104 Army Pentagon, WASH DC 20310-0104.

Distribution. Distribution of this publication is made in accordance with the initial distribution number (IDN) 092519, intended for command level C, D, and E for the Active Army, D and E for the Army National Guard, and D and E for the U.S. Army Reserve.

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Chapter 1
Introduction

1–1. Purpose
This regulation establishes Army policies, responsibilities, and procedures for use of official representation funds (ORFs) of the Secretary of the Army (SA). Such funds are appropriated annually in the Operation and Maintenance, Army (OMA) account with the expressed limitation that they be used for emergencies and extraordinary expenses and for confidential military purposes (10 USC 127). ORFs do not constitute a separate program account. They are part of the annual OMA appropriation, available from any program account, to be used as the SA determines appropriate subject to the annual amount limitation. All users should take care to use ORFs only for those purposes that require them.

1–2. References
Required and related publications and prescribed and referenced forms are listed in 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 Secretary of the Army (SA) provides final approval authority for all uses of ORFs not specifically covered by this regulation.

b. The Administrative Assistant to the Secretary of the Army (SAAA) is responsible for reviewing requests for exceptions to the regulation after they have been processed by the Office of the General Counsel and forwarding those requests to the SA for approval.

c. The General Counsel of the Army is the proponent of this regulation. As such, the General Counsel has the following responsibilities:

(1) Revising and re-publishing the regulation as necessary;

(2) Receiving, reviewing, and providing a legal opinion on all requests for exceptions to this regulation. All requests for exception to the regulation or uses beyond the scope of the regulation will be forwarded to the Army General Counsel, ATTN: SAGC(E&F), 104 Army Pentagon, WASH DC 20310–0104. The Office of the General Counsel will then forward the request with a legal opinion through the SAAA to the SA.

d. The Assistant Secretary of the Army (Financial Management and Comptroller)(ASA(FM&C)) assists the Army General Counsel in the overall policy and administration of ORFs and ensures the highest order of propriety and integrity of all expenditures. Specific responsibilities include the following:

(1) Issuing fund limitations on Fund Authorization Documents.

(2) Publishing and distributing a Letter of Authority authorizing expenditure of ORFs at the beginning of the fiscal year.

(3) Assisting the Army General Counsel in reviewing and keeping current AR 37–47 to ensure proper record-keeping, documentation, financial reporting, and review.

(4) Providing quarterly reports on the execution of ORFs to the Under Secretary of Defense (Comptroller).

e. The Auditor General of the Army has overall responsibility for worldwide audit of all emergency and extraordinary expense accounts (limitations .0012, .0014, .0015, and .0017).

f. MACOM commanders and other officials authorized to expend representation funds through a Letter of Authority (see para 3– 1b) are responsible for the following:

(1) Personally monitoring the use of ORFs within their commands to ensure the propriety and integrity of all expenditures.

(2) Reviewing vouchers and supporting documents for compliance with regulatory requirements using the Management Control Evaluation Checklist at appendix B as a guide, and taking positive corrective action if deficiencies exist. This requirement may be satisfied through periodic audits by local internal review assets.

(3) Ensuring approval is obtained, as described in paragraph 2–10, for any use of ORFs not covered in this regulation.

(4) Adhering to the limitations in AR 215–1, paragraphs 4– 6 and 4–7, on use of non-appropriated funds for activities (other than those related to morale, welfare, and recreation).

(5) Appointing a certifying and approving officer and representation fund custodian in accordance with chapter 3.

1–5. Categories of emergency and extraordinary expense funds
The following are administrative categories of emergency and extraordinary expense funds and some of the purposes for which these funds may be used. SA approval is required for any other use.

a. Limitation .0012 — Miscellaneous Expenses, Category A. Official representation funds for official courtesies and other representation expenses as enumerated in this regulation.

b. Limitation .0014 — Miscellaneous Expenses, Category B. For miscellaneous expenses, other than for official representation, which are not provided for in other appropriations, upon specific approval of the SA. Examples of these expenses are awards for emergency rescues, witness fees for the Armed Services Board of Contract Appeals, and settlement of meritorious claims.

c. Limitation .0015 — Criminal Investigation Activities (governed by AR 195-4). For emergency and extraordinary expenses in support of the worldwide expenses of the U.S. Army Criminal Investigation Command's activities.

d. Limitation .0017 — Intelligence Contingency Funds (governed by AR 381-141(C)). For expenses related to worldwide intelligence activities.

Chapter 2
Uses of Official Representation Funds

2–1. Official courtesies
a. Official representation funds (ORFs) will primarily be used to extend official courtesies to authorized guests. For guidance on who may be an authorized guest, see paragraph 2–3. Official courtesies will be in keeping with propriety as dictated by the occasion and conducted on a modest basis, see paragraph 2–2. For the purposes of this regulation, official courtesies are defined as the following:

(1) Hosting authorized guests to maintain the standing and prestige of the United States at home and abroad.

(2) Luncheons, dinners, receptions, and participation expenses at DOD-sponsored events held in honor of authorized guests.

(3) Entertainment of local authorized guests required to maintain civic or community relations.

(4) Receptions for local authorized guests to meet with newly assigned commanders or appropriate senior officials.

(5) Entertainment of authorized guests incident to visits by U.S. vessels to foreign ports and visits by foreign vessels to U.S. ports.

(6) Official functions, floral wreaths, decorations, and awards, in observance of foreign national holidays and similar occasions taking place in foreign countries.

(7) Dedications of facilities.

b. All official courtesies are subject to the ratio limitations set forth in paragraph 2–5.

c. Hosts are encouraged to extend official courtesies within their quarters. If the event complies with this regulation, and the host obtains approval before the event, he or she may be reimbursed with ORFs for expenses incurred.

d. Costs incidental to an event funded by representation funds (e.g., salaries; airplane fuel; and travel and transportation of DOD personnel, excluding those authorized by paras 2–8e(4), (5), and (6)) will be charged to the normal appropriation legally available for such purposes.

2–2. Level of expenditures
a. ORFs will only be expended on functions conducted on a modest basis. In determining modesty, the rank and position of the

authorized guest(s) may be taken into consideration. Commanders are encouraged to establish expense limits for the various types of expenses they commonly incur.

b. In furtherance of this policy, the SA has established a $10,000 expense threshold for any one event. An entire visit by an authorized guest constitutes one event for purposes of this threshold. Any expenditure of ORFs that exceeds $10,000 must be approved in advance by the SA. Requests for approval will contain specific justification, the invitation list, and a cost breakdown and be forwarded to Army General Counsel, ATTN: SAGC(E&F), 104 Army Pentagon, WASH DC 20310–0104. Such requests shall be received no later than ten working days prior to the event. After review, the Office of the General Counsel will forward the request through the SAAA to the SA.

2–3. Authorized guests

Expenditures for official courtesies will be approved only for courtesies extended to authorized guests. Authorized guests are defined as:

a. Foreign citizens whose rank, position, function, or stature justifies official entertainment. These guests may be distinguished citizens, military personnel, or government officials. See paragraph 2–8e for special rules.

b. Federal, state, county, and local government officials such as the President and Vice President of the United States, Cabinet members, Members of Congress and Congressional staff, state governors, and city mayors.

c. National or regional dignitaries; citizens committees; and prominent citizens of local communities who make a substantial contribution to the Nation or DOD, or to the Army's primary mission. These include individuals who are recognized leaders in their fields of expertise and members of the news media on certain occasions. This category applies particularly in foreign countries where training exercises, maneuvers, community relations programs, and associated military/civilian activities are conducted throughout the local community.

2–4. Department of Defense (DOD) personnel

Official representation funds cannot be used solely for the entertainment of, or in honor of, DOD personnel, except as specifically permitted in paragraph 2–4f and 2–4g below. For purposes of this regulation, DOD personnel include:

a. Military members of the Armed Forces and civilian employees of DOD.

b. Spouses and dependents of military members of the Armed Forces and civilian employees of DOD, unless they otherwise qualify as authorized guests as defined in paragraph 2–3.

c. Retired military and civilian persons unless they otherwise qualify as authorized guests as defined in paragraph 2– 3.

d. State Adjutants General who have received federal recognition in any grade and any other National Guard general officers who have ever received federal recognition.

e. Reserve forces and the Army and Air National Guard unless they otherwise qualify as authorized guests as defined in paragraph 2–3.

f. Select senior DOD personnel when on official visits to the field may be extended minimally required official courtesies. The term "minimally required" means small, modest functions. For purposes of the ratios required by paragraph 2–5, the visiting official(s) and his or her party may be counted as authorized guests. These officials will normally pay their own expenses when visiting Army installations. For example, when attending a function held in an officer's open mess, public restaurant, or similar location where per capita charges can be identified, members of the visiting party and the other participants will pay their respective charges prior to departure. The select senior DOD personnel are:

(1) Secretary and Deputy Secretary of Defense.
(2) Under Secretaries of Defense.
(3) Director, Defense Research and Engineering.
(4) Assistant Secretaries of Defense.
(5) Under Secretary of Defense (Comptroller).
(6) General Counsel, DOD.
(7) Inspector General, DOD.
(8) Director, Operational Test and Evaluation.
(9) Assistants to the Secretary of Defense.
(10) Chairman, Joint Chiefs of Staff.
(11) Vice Chairman, Joint Chiefs of Staff.
(12) Director, Joint Staff.
(13) Unified and Specified Commanders.
(14) Deputy Commander in Chief, USEUCOM.
(15) Secretaries, Under Secretaries, Assistant Secretaries, and General Counsels of the Army, Air Force, and Navy.
(16) Chiefs and Vice Chiefs of Staff, Army and Air Force.
(17) Chief and Vice Chief of Naval Operations.
(18) Commandant and Assistant Commandant of the Marine Corps.
(19) Directors of Defense Agencies.
(20) President, Uniformed Services University of the Health Sciences.

g. Use of ORFs for retirement ceremonies or change of command ceremonies for DOD civilian and military personnel is generally prohibited. Within his or her discretion, the SA may approve limited expenditures for such ceremonies that he or she deems in the Army's interest. Inability to meet the ratios in paragraph 2–5 will not alone require denial of a request. Requests for approval will be submitted as described in paragraph 2–10.

2–5. Required ratios of authorized guests to Department of Defense personnel

a. Official representation funds may only finance the total cost of official courtesies when the ratios in (1) and (2) below are met or exceeded. Ratios are determined by comparing the number of authorized guests and members of their party to the number of DOD personnel. For the purpose of determining ratios, persons accompanying authorized guests in accordance with paragraph 2–8e are counted as members of the authorized guest's party.

(1) For parties of less than 30 total persons, at least 20 percent of the official guest list should consist of authorized guests and members of their party; a ratio of one authorized guest to four DOD personnel.

(2) For parties of 30 or more persons, at least 50 percent of the official guest list should consist of authorized guests and members of their party; a ratio of one authorized guest to one DOD person.

b. If the ratios in a(1) and a(2) above are not met, DOD personnel in excess of the ratios may attend by paying their pro-rata share of the total expenses. The additional personnel may bear the cost of their attendance, or the cost may be allocated among all DOD attendees. The following examples illustrate how to calculate these shares.

(1) An official guest list contains 50 people requiring a 50 percent ratio. Ten people on the list are authorized guests. Applying the one to one ratio, only 10 DOD personnel may be properly funded with ORFs. These 20 people (10 authorized and 10 DOD) comprise 40 percent of the total guest list and, therefore, ORFs may cover 40 percent of the total cost of the function. The remaining 60 percent of the cost must be paid either on a pro rata basis by the additional 30 DOD persons, or as divided among all DOD attendees. In dollar terms, if the function cost $10/person, the total cost would be $500. ORFs pay $200 for the 10 authorized and 10 DOD personnel. The remaining 30 DOD personnel pay $300 or $10/each, their pro rata share, or all 40 DOD personnel pay $7.50.

(2) An official guest list contains 25 people requiring a 20 percent ratio. Three people on the list are authorized guests. Applying the one to four ratio, only 12 DOD personnel may also be properly funded with ORFs. These 15 people (3 authorized and 12 DOD) comprise 60 percent of the total guest list and, therefore, ORFs may cover 60 percent of the total cost of the function. The remaining 40 percent of the cost must be paid either on a pro rata basis by the additional 10 DOD persons, or as divided among all DOD attendees. In dollar terms, if the function cost $16/person, the total cost would

be $400. ORFs pay $240 for the 3 authorized and 12 DOD personnel. The remaining 10 DOD personnel pay $160 or $16/each, their pro rata share, or all 22 DOD personnel pay $7.27.

c. Planning officials are reminded that these ratios are intended as a minimum allowable percentage to justify the expenditure of ORFs for an entire function. In no circumstance will the applicable ratio be exploited to allow the attendance of more DOD personnel than absolutely necessary without having to pay their share of the cost of the function. The practice of adding unnecessary DOD personnel as function participants merely because the minimum ratio may permit it, is specifically prohibited.

2–6. Invitation list versus attendance list

a. A complete invitation list for official courtesies will be provided during the approval process (see para. 3–2) in order to distinguish DOD personnel from the authorized guests. Such lists will be revised after the function to show who actually attended and maintained in the file in addition to the invitation list. Reasonable efforts will be made to ensure that the ratios of DOD personnel to authorized guests outlined in paragraph 2–5 are maintained. However, the function may be funded with ORFs and DOD personnel will not be required to pay pro rata shares of total expenses when ratios are distorted by the simple failure of an authorized guest to attend a function.

b. Annual events in which actual authorized guest attendance is significantly less, or DOD personnel attendance is significantly more, than the planned invitation list on a recurring basis will be subject to close scrutiny prior to approval. Officials hosting annual events with ORFs shall provide actual attendance lists from the last two years' events when requesting funds in order to support the current year's estimates.

2–7. Authority to issue invitations

a. Invitations on behalf of the U.S. Government may be extended by the Secretary of the Army, Chief of Staff, Army, Vice Chief of Staff, Army, principal officials of HQDA, MACOM commanders and other officials who receive a Letter of Authority from OASA(FM&C) in accordance with paragraph 3–1b, and installation commanders. With an inviting official's prior written permission, subordinate officials under an inviting official's command or supervision may extend an invitation and host an event on the inviting official's behalf. The authority may not be further delegated.

b. Invitations to foreign authorized guests to visit the United States at the expense of the DA will be extended only by the SA or the CSA. However, MACOM commanders and principal officials of HQDA may issue invitations on behalf of the SA or the CSA, by notifying those officials at least 10 days before dispatching an invitation. Upon approval of the invitation, send notification to the Office of the Deputy Chief of Staff for Intelligence, ATTN: DAMI-POC, 1000 Army Pentagon, WASH DC 20310– 1000.

2–8. ORF funded visits of authorized guests

a. Lodging and meals, including formal luncheons, dinners, and receptions, are the normal responsibility of the DA as host. These accommodations will be provided on a modest basis in accordance with paragraph 2–2.

b. Military quarters will be used to the maximum extent possible to house visiting authorized guests. Commercial facilities will be used only when military quarters are not available or not suitable for the authorized guest or the occasion. In locations within close proximity to military facilities, an Army official will issue a statement as to the nonavailability or unsuitability of military quarters if they are not used. The statement shall be retained with the official records of the visit.

c. Costs of activities occurring before and after the official portion of the visit will normally be borne by the visiting authorized guests. Lodging, food, and official entertainment costs for the night before and the night after the visit may be paid by the DA when approved in advance by the inviting official.

d. The following guidelines apply to leisure activities and entertainment of visiting authorized guests:

(1) Leisure activities or entertainment or both will be planned to coincide with the military orientation aspect of the visit. The DA will fund these activities once or twice during the visit on a modest basis.

(2) Absent SA approval, significant detours or deviations from established itinerary to accommodate leisure activities and entertainment requested by the visiting authorized guest will only be arranged if the costs are borne by the visiting guests.

e. Invitations to foreign distinguished visitors will be limited to foreign counterparts of the DOD officials listed in paragraph 2–4f and counterparts of MACOM commanders or principal officials of HQDA when the invitation is extended on behalf of the SA or CSA in accordance with paragraph 2–7b. Invitations for counterparts also extend to the counterpart's spouse, and no more than two accompanying staff officials.

(1) Transportation to and from the continental United States normally will be the responsibility of the visiting foreign authorized guests.

(2) When most economical, travel within the United States will be by military aircraft in accordance with travel regulations and policies.

(3) The invitation normally will be for a period of not more than 10 days.

(4) U.S. personnel traveling with the official party will be limited to the minimum number necessary to provide escort, interpreting, security, or other essential services that may be necessary for a successful visit. The lodging, meal, and travel costs of these personnel may be paid from ORFs as part of the total cost of the visit.

(5) When desired by the foreign authorized guest, at the discretion of the inviting official, and in the Army's interest, the Washington-based foreign defense or military service attache may be included in the official party. The lodging, meal, and travel costs of these personnel will be paid from ORFs as part of the total cost of the visit.

(6) If the inviting official thinks it is in the Army's best interest, he or she may authorize the inclusion of the appropriate U.S. defense or military service attache in the official party. The lodging, meal, and CONUS travel costs of these personnel will be paid from ORFs as part of the total cost of the visit.

2–9. Gifts

a. Official representation funds may be used to purchase gifts, mementos, or tokens that will be presented to authorized guests in connection with official courtesies.

(1) Gifts presented pursuant to this authority will cost no more than the amount currently authorized in DOD Directive 7250.13. As of the publication date of this regulation, the amount was $225.

(2) Gifts on behalf of the U.S. Government may be presented by the Secretary of the Army, Chief of Staff, Army, Vice Chief of Staff, Army, principal officials of HQDA, MACOM commanders and other officials who receive a Letter of Authority from OASA(FM&C) in accordance with paragraph 3–1b, and installation commanders. With prior written permission from one of these senior officials, subordinate officials under a presenting official's command or supervision may present a gift on the senior official's behalf. The authority may not be further delegated. If the presentation is in conjunction with a function the subordinate official is hosting in accordance with paragraph 2–7a, permission for both the event and the gift may be contained in a single document.

b. Gift items procured in bulk may not include the presenting official's name unless the official is the SA, CSA, or the Sergeant Major of the Army. This limitation does not prohibit the specific inscribing or engraving of a single item individually selected for a certain presentation or occasion.

c. ORFs shall not be used for the presentation to, or acceptance by, DOD personnel of mementos of any kind. However, this prohibition shall not limit the presentation to, or acceptance of, appropriate mementos funded with truly voluntary, individual contributions,

as limited by the Joint Ethics Regulation, DOD 5500.7–R, para 2–203.

2–10. Prohibition on uses of official representation funds

Any use of ORFs not specifically authorized in this regulation must be approved as an exception to policy by the SA or his or her delegate. All such requests will be forwarded to Army General Counsel, ATTN: SAGC(E&F), 104 Army Pentagon, WASH DC 20310–0104. Specific justification, including the name of the monitoring organization (command, agency, or installation), details of the project, cost involved, benefit to the Army (if any), and the reason why other funds cannot be used, will be submitted with each request. The Office of the General Counsel will then forward the request through the SAAA to the SA. No exceptions will be approved for any of the following uses:

a. Expenses solely for entertainment of, or gifts to, DOD personnel, except as provided in paragraph 2–4f and 2–4g.

b. Expenses for classified projects for intelligence purposes.

c. Membership fees or dues.

d. Expenses assumed as a personal obligation, such as the purchase and mailing of Christmas cards or any other form of greeting cards, the purchase of business cards, or the purchase of flowers to mark a purely personal occasion (e.g., a dignitary's birthday, anniversary, or birth of a baby).

e. Gifts or flowers that an authorized guest wishes to present to any other individual.

f. Clothing, toilet articles, cigarettes, hair and beauty care, shoe shines, souvenirs, or any other personal items a guest purchases.

g. Long distance telephone calls placed by authorized guests, except when directly related to the purpose of the visit.

h. Any portion of any event that is eligible for sponsorship with nonappropriated funds, except expenses of authorized guests.

i. Repair, maintenance, and renovation projects to enhance the appearance of DOD facilities.

j. DOD personnel on temporary duty (TDY) status are reminded that meals provided at events paid with ORFs are provided at Government expense and cannot be claimed as reimbursable expenses.

Chapter 3
Approval and Accounting Procedures

3–1. Approval process for obligation and expenditure of ORFs

a. Obligation and expenditure of ORFs must be handled in the same manner as other appropriated funds. This section describes the approval process as diagrammed in figure 3–1.

b. Each fiscal year, the OASA(FM&C) will furnish Letters of Authority to those elements authorized to expend ORFs and fund authorization documents providing both program and funds. The representation fund custodian (RFC) must have a copy of both before an obligation is incurred. Obligation in excess of an allotment violates 31 USC 1517. The RFC must obtain an increase in limitations when he or she anticipates that more funds will be needed.

c. The recipient of a Letter of Authority and FAD, i.e. MACOM commanders, will appoint in writing an independent certifying and approving officer (CAO) and RFC to provide the necessary controls to preclude exceeding fund limitations. (See fig 3–2 for example of an appointing letter.) One person shall not serve as both CAO and RFC simultaneously. Only one of these officials should be a member of the comptroller's office. Both officials should be knowledgeable in all aspects of fund control, accountability, files, and record keeping. Neither shall be designated simultaneously as any category of agent officer or payee on an SF 1034 they review.

d. Sufficient funds must be requested and made available before an obligation is incurred. Requestors will prepare supporting documentation for each use of ORFs and submit it to the RFC for approval in advance of an event. Any request for reimbursement for an event that did not receive prior approval must be submitted to the SA for retroactive approval. The SA and his or her designee are the only officials with retroactive approval authority.

e. The supporting documentation submitted by the requestor will contain a written justification for the expenditure, an itemized list of expected expenses, and, when applicable, an invitation list on DA Form 4834–R. Use DA Form 4843–R (Guest/Attendance Sheet), to show the names and titles of all guests including DOD personnel. A copy of DA Form 4843–R is located at the back of this regulation. It may be locally reproduced on 8 1/2 by 11–inch paper. It may also be electronically generated locally. The electronically generated form must contain all data elements and follow the exact format of the existing printed form. When electronically generated, the form should be designated DA Form 4843–R-E.

f. Upon receipt of a request, the RFC will—

(1) Review the request and ensure the necessary supporting documentation is attached.

(2) Make a preliminary determination whether the expenditure is allowable. In making the determination, the RFC will obtain a legal review. If not allowable, the RFC will return the documentation to the requestor for additional justification. If allowable, the RFC will forward the documentation to the CAO or HQDA designated approval authority with a recommendation for approval.

g. The CAO or HQDA approval authority will review the request and either approve it and return it to the RFC for action, or deny it. If the request requires an exception to policy for an expenditure not specifically authorized by this regulation, the CAO or HQDA approval authority will forward the necessary justification for SA approval in accordance with paragraph 2–10.

h. Upon notice of approval, the RFC will communicate approval to the requestor to execute the event and ensure commitments and obligations are recorded as appropriate. Obligations must be established in advance of disbursements made against the fund. This may be done by using a document prescribed by the Federal Acquisition Regulation (FAR), DD Form 2406 (Miscellaneous Obligation Document) or other approved obligating document by an official authorized to incur obligations.

i. Following execution of the event, the requestor will provide the RFC with the actual receipts and attendance list. The RFC will obtain any missing documentation from the requestor and prepare an SF 1034 (Public Voucher for Purchases and Services Other Than Personal) (original and three copies). The first voucher prepared each fiscal year will be accompanied by two copies of the letter authorizing the expenditure of ORFs. (See fig. 3–3 for sample of a first voucher prepared for the fiscal year.) All subsequent vouchers will contain a statement that the Letter of Authority was attached to the original voucher. (See sample fig. 3–4.) The RFC will forward the voucher and supporting documentation to the CAO for signature.

j. The CAO will certify and approve the SF 1034, including a determination of correctness of the voucher, the propriety of the payment, and the availability of funds. The CAO may be held pecuniarily liable for deficiencies subsequently noted during an audit or MACOM inspection. The voucher will then be forwarded to the finance office for payment.

3–2. Representation fund custodian (RFC)

In addition to the role described in paragraphs 3–1 and 3–4, the RFC will:

a. Maintain copies of the RFC and CAO appointment letters and applicable DD Forms 577 (signature cards).

b. Maintain current copies of this regulation and DFAS-IN Reg. 37–1.

c. Maintain a file, by fiscal year, of each paid voucher with attached supporting documentation.

d. Establish and maintain a policy and precedent file containing:

(1) copies of any exceptions granted by the SA;

(2) policies and guidance issued by higher headquarters;

(3) a copy of the latest Auditor General's Audit Report with the command reply; and

(4) a copy of any inspection report performed by the local command or any other agency.

f. Ensure that the foreign currency budget exchange rate is noted on the invoices received from vendors providing supplies or services in foreign countries. Both the amount obligated at the budgeted foreign currency exchange rate and the amount disbursed at the current exchange rate should appear on the vouchers.

g. Prepare the quarterly report discussed in paragraph 3–5.

h. Maintain a fund control register or ledger type record in accordance with paragraph 3–6.

3–3. Defense accounting officer (DAO)

The DAO will:

a. Maintain a copy of the appointing documents and the DD Form 577 of the current CAO.

b. Ensure that the Letter of Authority is attached to the original and duplicates of the fiscal year's first disbursement voucher and that subsequent vouchers in the same fiscal year contain the voucher number, date, Disbursing Station Symbol Number (DSSN), and the name of the DAO (see figs 3–3 and 3–4).

c. Make payments for properly certified vouchers after verification of the signature card and return legible copies of paid vouchers to the RFC.

d. Prepare documents required by paragraph 3–6e.

3–4. Inventory control

The RFC is responsible for maintaining an accurate inventory record for beverage stock and gift items that are bulk purchased and intended to be used over a period of time. Inventory of these items will not exceed a 3 month requirement. Beverage stock and gift items will be inventoried and reconciled with inventory records semiannually and when custodianship of funds is transferred. All inventory records will be supported by subvouchers showing the title and names of the recipients and the purpose of the issue from stock. If the CAO or RFC does not have physical control of the inventory, the CAO may delegate record- keeping responsibility to an inventory control officer.

3–5. Reports (RCS DD-COMP (Q) 1390)

a. Subordinate commands will prepare quarterly reports on ORF obligations, and forward these reports to the MACOM or agency headquarters. These quarterly reports need not include copies of all paid SF 1034 vouchers and supporting documentation unless the MACOM or agency headquarters so desires. In any event, the MACOM or agency headquarters will ensure such vouchers and supporting documentation are readily available when requested by auditors.

b. MACOMs and operating agencies will prepare a quarterly report on ORF obligations for HQDA (see fig 3–5).

(1) MACOM and operating agency reports will be submitted to reach Assistant Secretary of the Army (Financial Management and Comptroller), ATTN: SAFM-BUO, 109 Army Pentagon, WASH DC 20310–0109, not later than 20 calendar days after the close of each quarter.

(2) Data will show cumulative obligations for the current year and prior year obligation adjustments that have occurred during the current year.

(3) Data will be reported by two digit activity code for each limitation.

(4) No supporting documents need to accompany the report unless specifically requested by HQDA.

c. Upon receipt of all MACOM and operating agency reports, the OASA(FM&C) will prepare the Quarterly Report on ORF Obligations (RCS DD-COMP (Q) 1390) in accordance with applicable Department of Defense directives and forward it to Under Secretary of Defense (Comptroller) within the prescribed time period. (See fig 3–6.)

3–6. Fund control register

a. The fund control register will be used to record the receipt of and changes to the annual funding program. It will contain, at a minimum, the amount of ORFs available; date of function and payment; voucher number of expenditure; purpose of expenditure; number of guests and hosts attending function; amount obligated, committed, or expended; and the unobligated balance of the fund. It will list all obligations, expenditures, and adjustments to the fund. Obligations will be recorded in accordance with DFAS-IN Reg. 37–1. All disbursements will be promptly recorded after payment by the DAO.

b. This register will be maintained by the RFC in the permanent voucher files by fiscal year.

c. The RFC will balance and reconcile the register with the accounting reports quarterly. A notation will be made on the fund control register when this is accomplished. Any adjustments between the records will be fully explained.

d. Figure 3–7 shows sample transactions to be listed on a representation fund control register. An explanation of each entry follows:

(1) On 1 October FY, the annual funding program was received and recorded in the amount of $5,000.

(2) On 5 October FY, the commander furnished the RFC with the estimated costs and proposed attendees for a luncheon on 10 October FY. The luncheon was for Senator Feedme and three members of the Senator's staff who were surveying the post in connection with the base closure process. The commander's party included eight key staff officers with expertise in various base closure issues. The CAO approved the expenditure. The first voucher (fig 3–3) was paid on 11 October FY.

(3) On 12 October FY, the commander proposed a dinner for 22 October FY for the SA and five members of the Secretary's Staff, associated with the Secretary's field visit to examine troop readiness. The commander planned to invite 13 officers and noncommissioned officers responsible for soldier training. The RFC reviewed and the CAO approved the expenditure. The voucher (fig. 3–4) was paid on 24 October FY.

(4) On 4 January FY2, the fund balance was reconciled with the quarterly report as of 31 December FY.

(5) On 6 January FY2, a coffee hour was scheduled for 15 January FY2 for British visitors - estimated at $30. On 16 January FY2, payment of $21 was required for the 15 January FY2 coffee hour.

(6) On 30 January FY2, the funding program was reduced by $500 and the funds returned to HQDA.

(7) On 24 February FY2, as a result of a local command inspection of the fund, a reimbursement for $20 was made to the fund Voucher No. 667843 because of an overpayment made on document number 657843 dated 24 October FY.

(8) On 31 March FY2, the fund balance was reconciled with the quarterly report as of 31 March FY2.

e. DD Form 1131 (Cash Collection Voucher) or SF 1081 (Voucher and Schedule of Withdrawals and Credits) shall be prepared by the DAO, and a copy shall be filed in the custodian's records to support the adjustments on the fund control register.

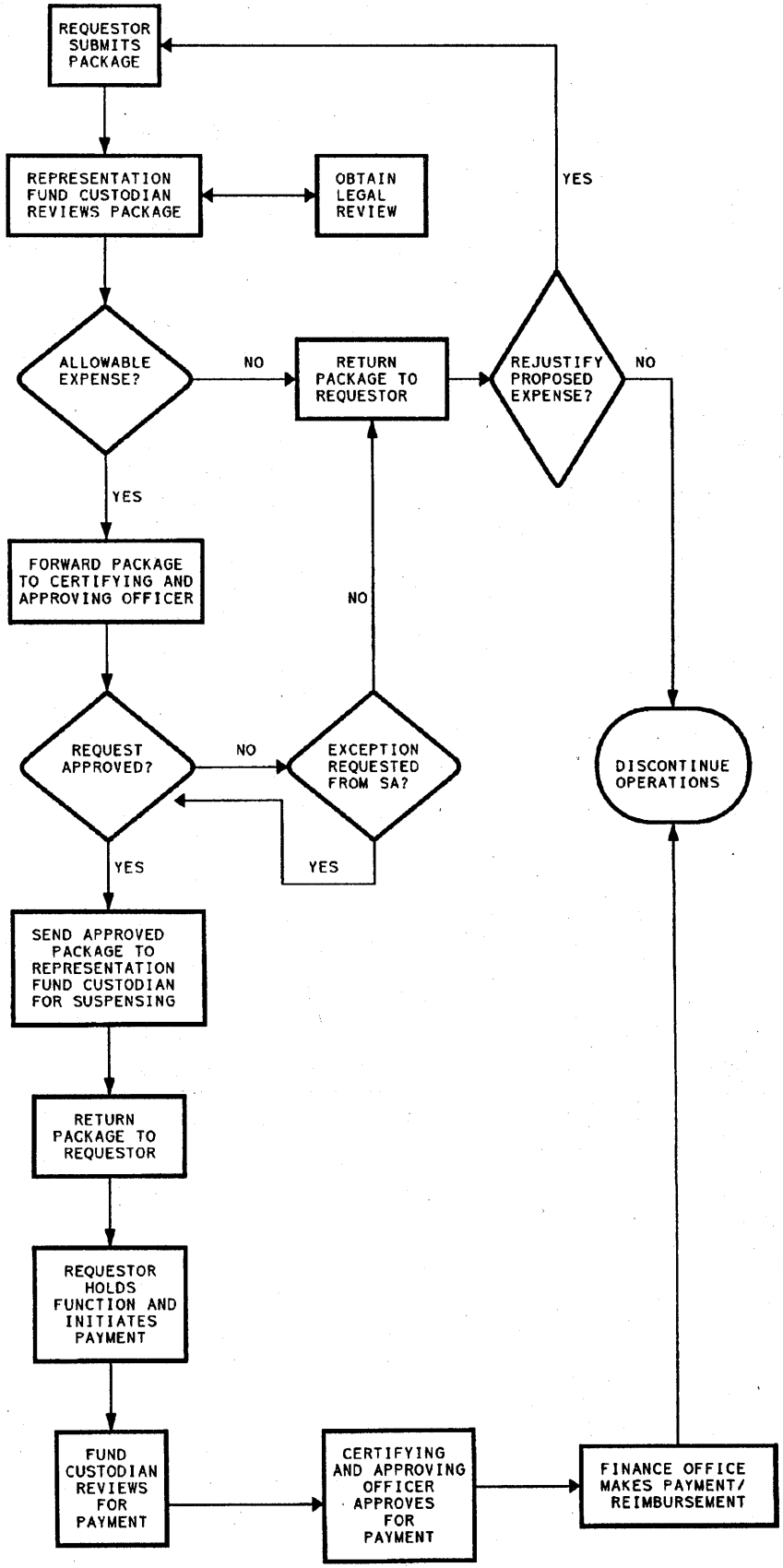


Figure 3-1. Approval process flowchart

DEPARTMENT OF THE ARMY
HEADQUARTERS US ARMY, FORT STILL
FORT STILL, VIRGINIA 22222

DANS-ZA 1 October FY

MEMORANDUM FOR CHIEF OF STAFF, FORT STILL, VA

SUBJECT: Appointment of Certifying and Approving Officer for Limitation .0012 Official Representation Funds

1. In accordance with the provisions of AR 37-47, you are appointed Certifying and Approving Officer for the purpose of approving requests for Secretary of the Army Official Representation Funds Limitation .0012, and approving and certifying Standard Form 1034 (Public Voucher for Purchases and Services Other than Personal) as to correctness, propriety of payment, and availability of funds.

2. This appointment will remain in effect during the period of your assignment as Chief of Staff, Fort Still, unless sooner revoked.

M. N. Charge
Lieutenant General, USA
Commander

Figure 3-2. Sample letter for appointment of certifying and approving officers

Standard Form 1034
Revised October 1987
Department of the Treasury
1 TFM 4-2000
1034-121

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

VOUCHER NO. 654321

U.S. DEPARTMENT, BUREAU, OR ESTABLISHMENT AND LOCATION: Fort Still, VA 22222

DATE VOUCHER PREPARED: 5 Oct FY

CONTRACT NUMBER AND DATE:

REQUISITION NUMBER AND DATE:

SCHEDULE NO. 1-FY2

PAID BY: E.D. Dinero, LTC FC
Fort Still, VA 22222
DSSN 4164
11 Oct FY

PAYEE'S NAME AND ADDRESS: Fort Still Officers' Club
Fort Still,VA 22222

DATE INVOICE RECEIVED

DISCOUNT TERMS

PAYEE'S ACCOUNT NUMBER

SHIPPED FROM | TO | WEIGHT | GOVERNMENT B/L NUMBER

NUMBER AND DATE OF ORDER	DATE OF DELIVERY OR SERVICE	ARTICLES OR SERVICES (Enter description, item number of contract or Federal supply schedule, and other information deemed necessary)	QUANTITY	UNIT PRICE COST	UNIT PRICE PER	AMOUNT (1)
	10OctFY	Luncheon IHO Sen. Feedme Properly chargeable to SA ORFs Authority for expenditure of funds under O&M, FY2 is attached. Letter of Authority attached. Substantiating documents are attached to custodian's file copy.				$102.30

(Use continuation sheet(s) if necessary) **(Payee must NOT use the space below)** **TOTAL** $102.30

PAYMENT:
- ☐ PROVISIONAL
- ☐ COMPLETE
- ☐ PARTIAL
- ☐ FINAL
- ☐ PROGRESS
- ☐ ADVANCE

APPROVED FOR =$

EXCHANGE RATE =$1.00

DIFFERENCES

BY [2] Representation Fund Custodian

TITLE Custodian title

Amount verified; correct for $102.30

(Signature or initials)

Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.

10 Oct FY (Date) W.W. Wally, Col. (Authorized Certifying Officer) [2] Chief of Staff (Title)

ACCOUNTING CLASSIFICATION

21*2020.0012 XX-XXXX .XXXXX-XX XXX-XXX
*cite proper fiscal year

PAID BY

CHECK NUMBER | ON ACCOUNT OF U.S. TREASURY | CHECK NUMBER | ON (Name of bank)

CASH $ | DATE | PAYEE [3]

[1] When stated in foreign currency, insert name of currency.
[2] If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the space provided, over his official title.
[3] When a voucher is receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.

PER

TITLE

Previous edition usable

NSN 7540-00-900-2234

PRIVACY ACT STATEMENT

The information requested on this form is required under the provisions of 31 U.S.C. 82b and 82c, for the purpose of disbursing Federal money. The information requested is to identify the particular creditor and the amounts to be paid. Failure to furnish this information will hinder discharge of the payment obligation.

Figure 3-3. Sample first voucher

Standard Form 1034
Revised October 1987
Department of the Treasury
1 TFM 4-2000
1034-121

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

VOUCHER NO. 657843

U.S. DEPARTMENT, BUREAU, OR ESTABLISHMENT AND LOCATION: Fort Still, VA 22222

DATE VOUCHER PREPARED: 12 Oct FY

CONTRACT NUMBER AND DATE:

REQUISITION NUMBER AND DATE:

SCHEDULE NO. 2-FY2

PAID BY: E.D. Dinero, LTC, FC, Fort Still, VA 22222, DSSN 4164, 23 Oct FY

DATE INVOICE RECEIVED:

DISCOUNT TERMS:

PAYEE'S ACCOUNT NUMBER:

GOVERNMENT B/L NUMBER:

PAYEE'S NAME AND ADDRESS: NCO Club, Fort Still, VA 22222

SHIPPED FROM | TO | WEIGHT

NUMBER AND DATE OF ORDER	DATE OF DELIVERY OR SERVICE	ARTICLES OR SERVICES (Enter description, item number of contract or Federal supply schedule, and other information deemed necessary)	QUANTITY	UNIT PRICE COST	UNIT PRICE PER	AMOUNT (1)
	22OCTFY	Dinner IHO SA properly chargeable to Secretary Army ORFs. Authority for expenditure of these funds is attached to DOV 654321, 11 Oct FY, DSSN 4164, Account of LTC E.D. Dinero	4164,			$200.53

(Use continuation sheet(s) if necessary) **(Payee must NOT use the space below)** **TOTAL** $200.53

PAYMENT:
- ☐ PROVISIONAL
- ☐ COMPLETE
- ☐ PARTIAL
- ☐ FINAL
- ☐ PROGRESS
- ☐ ADVANCE

APPROVED FOR =$

EXCHANGE RATE =$1.00

DIFFERENCES

BY (2): Representation Fund Custodian

TITLE: Custodian title

Amount verified; correct for $200.53

(Signature or Initials)

Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.

23 Oct FY (Date) | W.W. Wally, Col (Authorized Certifying Officer) (2) | Chief of Staff (Title)

ACCOUNTING CLASSIFICATION

21*2020.0012 XX-XXXX .XXXXX-XX XXX-XXX
*cite proper fiscal year

PAID BY

CHECK NUMBER	ON ACCOUNT OF U.S. TREASURY	CHECK NUMBER	ON (Name of bank)
CASH $	DATE	PAYEE (3)	

(1) When stated in foreign currency, insert name of currency.
(2) If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the space provided, over his official title.
(3) When a voucher is receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.

PER

TITLE

Previous edition usable

NSN 7540-00-900-2234

PRIVACY ACT STATEMENT

The information requested on this form is required under the provisions of 31 U.S.C. 82b and 82c, for the purpose of disbursing Federal money. The information requested is to identify the particular creditor and the amounts to be paid. Failure to furnish this information will hinder discharge of the payment obligation.

Figure 3-4. Sample voucher

MEMORANDUM FOR OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY
(FINANCIAL MANAGEMENT AND COMPTROLLER)
(ATTN: SAFM-BUO-C), 109 ARMY PENTAGON
WASHINGTON, D.C. 20310-0109

SUBJECT: Quarterly Report on Emergency and Extraordinary Expense Obligations (RCS DD COMPT (Q) 1390)

Quarterly Report on emergency and extraordinary expense obligations for OA 99 for the period ending 31 Dec FY is as follows:

FY	LIMIT	ACTIVITY GROUP/AMSCO	CUM. OBLIGATION
FY	.0012	11	(80.00)
FY	.0012	44	0
FY2	.0012	11	10,530.23
FY2	.0012	44	3,852.14

Action officer for these funds is Howard Canitbe, DSN 999-9999.

Figure 3-5. Sample quarterly report from MACOM to HQDA

DEPARTMENT OF THE ARMY
OFFICE OF THE ASSISTANT SECRETARY
FINANCIAL MANAGEMENT
109 ARMY PENTAGON
WASHINGTON DC 20310-0109

January 24, FY2

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)

SUBJECT: Quarterly Report of Emergency and Extraordinary Expenses (RCS DD Comp (Q) 1390)

Reference Office, Assistant Secretary of Defense (Comptroller) memorandum, subject: Quarterly Reporting of Emergency and Extraordinary Expenses (RCS DD Comp (Q) 1390), 14 August 1975.

In accordance with reference memorandum, the information for the quarter ending December 31 FY is provided below:

	FY -1	FY	FY 2
Cryptologic Intelligence	$ 178,312	$ 185,672	$ 212,340
Human Intelligence	$ 742,650	$ 753,452	$ 758,290
Representation Allowance	$ 450,810	$ 437,679	$ 410,003
General Intelligence	$3,943,395	$3,761,294	$3,265,010
Total	$5,315,167	$5,138,097	$4,645,643

Figure 3-6. Sample quarterly report from HQDA to USA(C)

Secretary of the Army Official Representation Funds, Fund Control Register

Date	Schedule No.	Voucher No.	Description of function /purpose of expenditure	Authorized guests	DOD	Total present	Amount of obligation/ deobligation adjustment	Amount paid	Unobligated balance
10/01/FY			Receipt of $5000 annual funding program (AFP) from HQDA						$5000.00
10/05/FY	1-FY2	654321	Luncheon IHO Sen Feedme 10/10	4	8	12	$102.30		4897.70
10/11/FY		654321	Payment of 10/10 luncheon					$102.30	4897.70
10/12/FY	2-FY2	657843	Dinner IHO Sec Army 10/22	6	14	20	200.53		4697.17
10/24/FY		657843	Payment of 10/22 dinner					200.53	4697.17
01/04/FY2			Balance reconciled with 12/31 quarterly report						
01/06/FY2	4-FY2	669801	British visitors coffee 1/15	6	14	20	30.00		4667.17
01/16/FY2		669801	Payment for 1/15 coffee				(9.00)	21.00	4676.17
01/30/FY2			Withdrawal $500 of AFP by HQDA				500.00		4176.17
02/24/FY2	2-FY2	657843	Reimbursement for overpayment				(20.00)	(20.00)	4196.17
03/31/FY2			Balance reconciled with 3/FY2 quarterly report						

Figure 3-7. Sec Army fund control register

Appendix A
References

Section I
Required Publications

10 USC 127
(Cited in para 1–1.)

31 USC 1517
(Cited in para 3–1.)

AR 195–4
Use of Contingency Limitation .0015 Funds for Criminal Investigative Activities. (Cited in para 1–5c.)

AR 215–1
Nonappropriated Fund Instrumentalities and Morale, Welfare, and Recreation Activities. (Cited in para 1–4f(4).)

DOD 5500.7–R
Joint Ethics Regulation. (Cited in para 2–9c.)

DOD Directive 7250.13
Official Representation Funds (ORFs). (Cited in para 2–9a(1).)

DFAS–IN Regulation 37–1
Finance and Accounting Policy and Implementation. (Cited in para 3–6a.)

FAR
Federal Acquisition Regulation. (Cited in para 3–1h.)

Section II
Related Publications

A related publication is merely a source of additional information. The user does not have to read it to understand this regulation.

(C)AR 381–141
Provisions for Administration, Supervision, Control, and Use of Intelligence Contingency Funds

Section III
Prescribed Forms

DA Form 4843–R
Guest/Attendance Sheet. (Prescribed in para 3–1e.)

Section IV
Referenced Forms

DD Form 577
Signature Card.

DD Form 2406
Miscellaneous Obligation Document.

SF 1034
Public Voucher for Purchases and Services other than Personnal

DA Form 11–2–R
Management Control Evaluation Certification Statement

Appendix B
Management Control Evaluation Checklist

B–1. Function
The function covered by this checklist is the proper use of Secretary of the Army Official Representation Funds.

B–2. Purpose
The purpose of this checklist is to assist in evaluating the key management controls listed below. It is not intended to cover all controls.

B–3. Instructions
Answers must be based on the actual testing of key management controls (e.g. document analysis, direct observation, sampling, simulation, other). Answers that indicate deficiencies must be explained and corrective action indicated in supporting documentation. These management controls must be tested at least once every five years. Certification that this evaluation has been conducted must be accomplished on DA Form 11–2–R (Management Control Evaluation Certification Statement).

B–4. Test Questions
a. Are there two separate officials, who are knowledgeable in all aspects of fund control, accountability, files and record- keeping, designated in writing as the RFC and CAO?

b. Does the RFC require and review all supporting documentation for expenditure requests, such as the proposed guest list, estimated expenses, and written justification, before forwarding the request to the CAO for approval?

c. Has each request for expenditure of ORFs been approved by the CAO or sent to HQDA for approval when required by AR 37–47?

d. Are sufficient funds requested and made available before obligations are incurred?

e. Are funds monitored to ensure limitations or ceilings are not exceeded?

f. Did the CAO certify and approve each SF 1034 before payment, ensuring a complete guest list and original receipts were attached?

g. Does the RFC maintain accurate inventory records for bulk purchases of beverage stock and gift items?

h. Are beverage stock and gift items inventoried and reconciled on a semiannual basis and when the custodianship of funds is transferred?

i. Does the RFC account for the exchange rate when foreign currency is involved?

j. Does the RFC maintain a fund control register that is balanced and reconciled with accounting reports quarterly?

B–5. Supersession
This checklist replaces the checklist for Financial Management/Contingency Funds previously published in DA Circular 11–87–3.

B–6. Comments
Help make this a better tool for evaluating management controls. Submit comments to Army General Counsel. ATTN: SAGC(E&F), 104 Army Pentagon, WASH DC 20310–0104.

Glossary

Section I
Abbreviations

ASA(FM&C)
Assistant Secretary of the Army (Financial Management and Comptroller)

CSA
Chief of Staff, Army

DA
Department of the Army

DOD
Department of Defense

HQDA
Headquarters, Department of the Army MACOMs major Army commands

SA
Secretary of the Army

SAAA
Administrative Assistant to the Secretary of the Army

Section II
Terms
This section contains no entries.

Section III
Special Abbreviations and Terms
This publication uses the following abbreviations, brevity codes, and acronyms not contained in AR 310–50.

CAO
certifying and approving officer

DAO
defense accounting officer

ORFs
official representation funds

RFC
representation fund custodian

Index

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*U.S. G.P.O.:1996-404-641:20161

GUEST/ATTENDANCE SHEET

For use of this form , see AR 37-47; the proponent is SAGC

EVENT	DATE	TIME
HOST	IN HONOR OF	
PLACE	DRESS	
MENU		

REMARKS	RATIO	NUMBER	PERCENTAGE
	Authorized Guests		%
	DOD		%
	Total		%
	Number of personnel attending other than quests and host *(self paying)*		

NAME	TITLE/POSITION	DOD	AUTHORIZED GUESTS	REMARKS

DA FORM 4843-R MAY 96 EDITION OF FEB 80 IS OBSOLETE.

NAME	TITLE/POSITION	DOD	AUTHORIZED GUESTS	REMARKS

PIN 000478–000