



# CHIEF OF THE NATIONAL GUARD BUREAU MANUAL

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## NATIONAL GUARD BUREAU UNITED STATES PROPERTY AND FISCAL OFFICER PROGRAM PROCEDURAL GUIDANCE

References: See Enclosure E.

1. Purpose. This manual provides procedural guidance for the National Guard Bureau (NGB) United States Property and Fiscal Officer (USPFO) Program in accordance with (IAW) reference a.
2. Cancellation. None.
3. Applicability. This manual applies to all elements of the National Guard (NG).
4. Procedures. All processes and procedures for USPFO oversight, management, and accountability of Federal funds and property provided to a State, Territory, or District of Columbia, hereinafter referred to as "States," in support of the Army National Guard (ARNG) and Air National Guard (ANG) while not in a Federal status must adhere to the guidance established in this manual. See Enclosures A through D for additional information.
5. Summary of Changes. This is the initial publication of CNGBM 9501.01.
6. Releasability. This manual is approved for public release; distribution is unlimited. It is available at <<https://www.ngbpmc.ng.mil/>>.

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7. Effective Date. This manual is effective upon publication and must be revised, reissued, canceled, or certified as current every five years.



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Enclosures:

- A -- United States Property and Fiscal Officer Roles
- B -- Authorized Staff and Assistants for the United States Property and Fiscal Officers
- C -- Administrative and Miscellaneous Provisions
- D -- Initial Selection and Appointment of a United States Property and Fiscal Officer
- E -- References
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ENCLOSURE A

UNITED STATES PROPERTY AND FISCAL OFFICER ROLES

1. General Roles. IAW reference b, USPFOs will receive and account for all funds and property of the United States in the State for which they are the USPFO and will make returns and reports concerning those funds and property as required by the Secretary of the Army or Air Force. Additionally, USPFOs provide financial and logistical resources for the maintenance of Federal property in the possession of the NG of a State IAW reference b. Additional duties and responsibilities of USPFOs are to:

a. Provide advice and assistance to units, organizations, and activities within the State to ensure that Federal funds and property adhere to applicable laws and regulations.

b. Operate fiscal stations, receive Federal funds, and maintain fiscal accounting records for all Federal funds as prescribed by Department of the Army (DA), Department of the Air Force (DAF), and NGB directives.

c. Operate the ARNG logistical support systems IAW paragraph 4a of reference b and operate the Air Force Standard Base Supply System of reference ii.

d. When directed by the Vice Chief of the National Guard Bureau (VCNGB), coordinate, under proper authority, Federal mobilization, transportation, finance, logistics, purchasing and contracting actions, and inter- and intra-Service agreements for joint operations.

2. USPFO Appointments. USPFOs are appointed as:

a. Federal Small Business Local Competition Advocates.

b. Transportation Officers.

c. Certifying Officers.

d. Grants Officers.

e. Artifact Responsible Officers.

f. Non-Appropriated Funds Managers.

## APPENDIX A TO ENCLOSURE A

### COMPTROLLER—FINANCIAL MANAGEMENT

1. General. The ARNG and ANG Comptrollers assist the USPFO in carrying out the USPFO's statutory responsibility of accounting for funds. The USPFO may delegate this authority; however, the USPFO's financial management responsibility cannot be delegated.
2. Receipt of Federal Funding Authority. USPFOs receive funding documents from the NGB through the DA or DAF budget distribution system. USPFOs further distribute funding authority to personnel who have been delegated that authority, in writing, for operating various programs within their State.
3. Decentralization of Fund Control. Decentralized fund control aligns the responsibilities for financial control with management responsibilities and is the financial management system that will be used within the ARNG and ANG. Details are outlined in reference c and reference d and Volume 14 of reference e. USPFOs retain the authority and are responsible for proper use of Federal funds by the NG of the State. All ARNG and ANG funds will be issued directly to the USPFO. USPFOs will appoint, in writing, full-time Federal employees who are authorized to obligate Federal funds. USPFOs will determine the proper procedures to ensure that funds are adequately managed.
4. Collections. USPFOs, or their designated representatives, are authorized to receive or collect monies due to the Federal Government by receipt of cash, check, money order, or payroll deduction. When receipts or collections are cash, check, or money order, the USPFO will document them on a voucher and transmit them to the appropriate Defense Finance and Accounting Service (DFAS) Office.
5. Processing Vouchers. All vouchers pertaining to Federal funds specifically allotted to the State will be transmitted by USPFOs, or their designated representatives, to the Department of Defense (DoD) disbursing office designated to render financial service to the State.
6. Maintenance of Technician Pay Records. USPFOs may process technician pay and maintain all appropriate pay records and supporting documentary evidence pertaining to NG technician personnel employed by the State under provisions of reference f. USPFOs will process Federal employee payments IAW reference g.
7. Military, Travel, and Vendor Pay Payment.
  - a. ARNG. Military pay procedures, including those for Title 32 Active Guard and Reserve in the Defense Joint Military Pay System—Reserve Component, the Defense Joint Military Pay System—Active Component, and MyUnitPay, are contained in Volume 7a of reference e. Travel pay is administered IAW reference h.

b. ANG. Military pay procedures, including those for Title 32 Active Guard and Reserve in the Defense Joint Military Pay System-Reserve Component, the Defense Joint Military Pay System-Active Component, and the ANG Reserve Order Writing System, are contained in reference i and in Volume 7a of reference e. Travel pay is administered IAW reference h.

c. Vendor Payment. USPFOs will process vendor payments for DFAS-Indianapolis IAW Chapter 9 of reference e. Additional guidance is contained in Volume 10, Chapter 12 of reference e and in reference j.

8. Certifying Officials.

a. ARNG. USPFOs are the certifying officials for payments. USPFOs will appoint other members of the USPFO staff as certifying officers, in writing, to the appropriate DFAS office IAW Volume 5, Chapter 5, of reference e. The requirement for certification is statutory and is set out in reference k.

b. ANG.

(1) Appointment. USPFOs appoint Federal employees as certifying officials to attest to the accuracy of statements and facts and the accuracy of accounts and amounts appearing on vouchers or other documents for payment by DFAS IAW Volume 5, Chapter 5, of reference e.

(2) Limitations. The authority to certify funds availability is restricted to the USPFO as the holder of a funding document or to other persons directly under the USPFO's supervisory control and appointed by the USPFO in writing. Written appointments of certifying officials will specifically designate the extent of the authority to certify and will explain how certifications are to be made.

(3) Base Workday Control. IAW paragraph 1.4 of reference i, USPFOs will:

(a) Advise The Adjutant General (TAG) or the Commanding General of the District of Columbia (CG), of the status of the workday funding program under base control.

(b) Conduct monthly reviews of the workday funding program allocation and execution at each base to ensure compliance with current guidance.

(4) Base Workday Control Officer. USPFOs may appoint an Assistant USPFO for Air (Fiscal) as the Base Workday Control Officer. The Base Workday Control Officer will provide monthly workday reports to the USPFO. The USPFO will fulfill their responsibilities IAW reference i.

9. State Active Duty Reimbursements. USPFOs will prepare and submit requests for reimbursements to the State for use of Federal equipment and existing supplies during declared emergencies and any other State event or use. Reimbursement rates are established on an annual basis by the Under Secretary of Defense (Comptroller)/Chief Financial Officer.

## APPENDIX B TO ENCLOSURE A

### AUTHORITY AND PROCEDURES RELATED TO CONTRACTING

1. Authority. The authority to appoint contracting officers within the NGB is the Head of Contracting Activity (HCA), unless the NGB HCA has further delegated this authority to the NGB Senior Contracting Official within jurisdiction IAW reference l.

a. The USPFO may nominate qualified personnel to the NGB HCA for appointment or termination as contracting officers or agents in their assigned State. Such contracting officers are limited to individuals assigned to the USPFO Purchasing and Contracting Office and any ANG Base Contracting Office in the State.

b. All purchasing and contracting offices and ANG Base Contracting Offices will award and administer contracts under DA procurement authority. Additionally, nominees must meet the prerequisites outlined in reference p.

2. Procedures. The USPFO will:

a. Manage Federal procurement within the State within the authority delegated by the NGB HCA and the NGB Senior Contracting Official.

b. Ensure that Federal procurement procedures, statutes, and regulations are used in all Federal acquisitions IAW reference l, reference m, reference n, reference o, reference p, and reference q.

(1) Procurement Oversight Inspections. USPFOs oversee each ANG base procurement activity. USPFOs will ensure an annual review of contracts and purchase actions is initiated by each ANG base procurement activity.

(2) Internal Controls. USPFOs will ensure the State command has incorporated into its Internal Control Evaluation Plan a review of each contracting activity at least once every five years using Appendix BB of reference l.

c. Ensure the performance appraisal rating chain is established IAW reference r, and the Supervisory Contract Specialist is in the rating chain of the Base Contracting Officer.

d. Ensure acquisition forecasting is accomplished to enable timely preparing and submitting requirements packages to the contracting office to meet readiness objectives.

e. Ensure contracting personnel have access to the current contract-writing systems for the NGB. USPFOs must:

(1) Communicate with the NGB Senior Contracting Official and the NGB HCA to ensure proper local points of contact have been identified for the wide range of acquisition systems being used.

(2) Coordinate operational support by the local Data Processing Center (DPC) and NGB Deputy Chief of Staff for Information Management and ensure compliance with the applicable enterprise architecture.

f. Serve as the designated Local Competition Advocate for the State.

g. Serve as the primary official in charge of the Small Business Program for their respective area of responsibility. As the official in charge, they have the authority to nominate the primary and alternate Small Business Professional. The appointment is subject to review and endorsement by the NGB Director of Small Business Programs. The Director of the Army Office of Small Business Programs is the appointment authority for Small Business Specialists IAW paragraph 5119.201(e) of reference I. To receive an appointment, procedures at 5119.201(e)(i) of reference I will be followed along with policies and procedures issued by Army Office of Small Business Programs. The individual appointed may be subject to performance evaluation contribution from the NGB Small Business Programs IAW reference ppp.

h. Make periodic and final inspections to ensure that all work specified under any contract administered by them and performed by Federal contract employees is performed IAW the contract specifications and applicable regulations. Such inspections may be made by designated ANG or ARNG personnel.

i. Manage and oversee the Federal Government Purchase Card Program within the State and ensure compliance with the DA program IAW Appendix EE to reference I. The Government Purchase Card Program is an extension of the delegated NGB HCA procurement authority and follows DA procedures and guidance. The USPFO will ensure qualified individuals are appointed as Agency or Organization Program Coordinators in the State to ensure oversight and administration of billing officials and cardholders within the State.

3. State Contracts. USPFOs and all Federally-warranted contracting officers will not act as contracting officers in any procurement action awarded or administered under State procurement procedures, including construction or related contracts using contributions made by the Federal Government.



## APPENDIX C TO ENCLOSURE A

### GRANTS AND COOPERATIVE AGREEMENTS

1. Authority. Section 5101.9101(c) of reference I authorizes the NGB HCA to appoint Grants Officers and Agreements Officers and to broadly manage the contracting activity's functions related to assistance agreements. This authority may not be further delegated without approval of the NGB HCA. USPFOs execute and oversee cooperative agreements and other assistance instruments. USPFOs may appoint the Grants Officer Representative IAW reference s.
2. Purpose. Cooperative agreements are authorized under Federal statute conveying Federal funds to a State for operations and maintenance of the NG IAW reference t. Federal construction funds may also be conveyed to a State through a cooperative agreement. Equipment and supplies acquired with Federal funds under a cooperative agreement will be managed and accounted for IAW reference u and reference v.
3. Accountability. USPFOs are personally accountable by statute for the proper obligation, reporting, and spending of all Federal funds provided to the State through cooperative agreements. USPFOs will ensure Federal funds are spent on authorized projects or programs set forth in cooperative agreement awards appendices. USPFOs will ensure cooperative agreement records and files are maintained and available for audit IAW NGB policy. USPFOs will appoint Federal program managers at the State level to ensure proper spending of Federal funds and to document funds obligations in the DoD-mandated Financial Assistance Award Data Collection (FAADC).
4. Training. Upon selection as a USPFO, the selectee will attend training on cooperative agreements. If the training conducted through the USPFO Education Committee is not available before appointment as USPFO, the selectee will coordinate with the NGB HCA to determine whether additional training will be required. If there is a requirement for additional training, the selectee will complete required training before conditional appointment as USPFO so that there is not a gap in the ability to sign and execute assistance instruments.
5. State Contracts Inspections. USPFOs will make periodic and final inspections of all Federally funded projects constructed under contracts to determine compliance with Federal requirements. Inspections will include compliance with data reporting through the FAADC, which provides:
  - a. Support for Compliance with the Federal Funding Accountability and Transparency Act. The FAADC reports to the Federal USASpending.gov System.
  - b. Data Input. DoD inputs data to meet statutory requirements for Federal Government-wide reporting of data related to obligations of funds by assistance instrument.

c. Data Source. The FAADC is a source for fulfilling standard requirements and special reports to the President, Congress, the Government Accountability Office, the National Science Foundation, and the public.

d. Information. The FAADC provides information to support policy formulation and implementation and to meet management oversight requirements related to the use of awards.

## APPENDIX D TO ENCLOSURE A

### PROPERTY MANAGEMENT, ACCOUNTABILITY, SUPPLY, AND SERVICES MANAGEMENT

1. General. The VCNGB, through the USPFO, supervises the acquisition and supply of Federal property issued to the NG of the State and oversees the State's accountability for that property IAW reference l, reference m, reference w, and reference x.
2. Receipt and Account. USPFOs will receive and account for all Federal property, including real and installation property, issued for the use of the NG of the State or Federally supported activities IAW applicable DA, DAF, ARNG, and ANG regulations.
3. Actions on Misuse or Misappropriation. If misuse or misappropriation of Federal equipment or property has occurred, the USPFO will take appropriate action, which includes notifying the Programs and Resources/Comptroller (NGB-J8), Property and Fiscal Operations Division (NGB-J85) of the situation through an NGB-J8 Fiscal Serious Incident Report.
4. USPFO ARNG Property-Related Functions. The ARNG property-related functions are:
  - a. Operations. Maintain installation supply operations IAW reference y.
  - b. Accountability. Receive and account for all Federal property IAW reference y and reference z.
  - c. Returns. Return property IAW reference y.
  - d. Asset Reporting. Reporting property asset IAW reference z.
  - e. Stock Records. Maintain stock record accounts and any other property records IAW reference y and reference z.
  - f. Oversight. Ensure property records and associated records are maintained and validated IAW reference aa.
  - g. Class V Accountability. Account for Class V ammunition IAW reference y.
  - h. Arms and Ammunition Support. Store, secure, and distribute ammunition IAW reference y and reference dd.
  - i. Financial Liability Investigation of Property Loss Review. Serve as the final review authority for Financial Liability Investigation of Property Loss IAW reference bb.

j. Web Unique Item Tracking Items. Monitor Web Unique Item Tracking requirement for Unique Item Tracking items being captured in the Global Combat Support System–Army IAW reference cc.

k. Artifacts. Serve as the Artifact Responsible Officer IAW reference ee.

5. USPFO ANG Property-Related Functions. The ANG property-related functions are:

a. Oversight. Ensure that proper oversight and accountability programs are in place for safeguarding all Federal property in the possession of the State's ANG IAW reference ff and reference gg.

b. Accountability. Ensure accountability in ANG base munitions accounts by establishing report procedures from the Munitions Accountability Systems Officer to the Assistant USPFO for Property.

c. Reports of Survey. Serve as final review authority on Reports of Survey, or this authority may be delegated by the Air Assistant TAG to serve as both the appointing and approving official IAW reference e.

6. Documentation. USPFOs will ensure appropriate documentation that supplies and equipment from Property Book Officers (PBOs), Logistics Readiness Squadron Operations Officers, and Munitions Accountability Systems Officers are accounted for during periodic inventories, change-of-command inventories, and PBO or Logistics Readiness Squadron Operations Officer hand receipt holder inventories within an Accountable Property System of Record for all supplies and equipment. USPFOs will:

a. Operate one or more supply or storage distribution or receiving point within the State and maintain required records.

b. Assist in preparing a property record for each newly-activated unit within the State.

c. Ensure an identifying account number is assigned to each ANG base IAW reference hh and that a DoD Activity Address Code is assigned for each ARNG unit IAW reference z.

7. Stock Control. USPFOs will establish adequate procedures to ensure supplies and equipment issued to the NG of the State are not in excess of allowances authorized to accomplish necessary training missions and that sufficient resources are provided to ensure such equipment is adequately maintained and stored.

8. ARNG Accounts. Property issued to ARNG units or other authorized accounts will be as prescribed in reference y. Signatures of PBOs, or their designated representatives, on appropriate supply documents constitute acceptance of property book accountability and direct responsibility as defined in reference bb.

9. ANG Accounts. USPFOs will, through annual inspections, ensure documents pertaining to stock record accounts (including munitions) and issue transactions for units, activities, wings, and ANG Combat Readiness Training Centers are maintained and processed IAW reference ff.

10. Security and Storage. USPFOs will advise TAG, CG, and the Physical Security Officer on matters pertaining to security and storage of Federal property issued to the State.

11. Restrictions on Disposition of Federal Property. USPFOs will not sell, donate, exchange, transfer, or otherwise dispose of Federal property issued to Federally recognized NG elements of the State, nor lend or lease property, except as authorized by law and regulations IAW reference ii and reference jj.

12. Guidelines for Accounts with Defense Logistics Agency–Disposition Services (DLA-DS).

a. One Account. The only DLA-DS property account authorized in each State is the account established for the USPFO. Only the USPFO and selected individuals designated, in writing, by the USPFO will be authorized to obtain property from the DLA-DS either at the DLA-DS facility or through the web portal.

b. Delegations. USPFOs may authorize ANG Assistant USPFOs (Property) at ANG bases or other individuals to obtain property from the supporting DLA-DS.

c. Notifications. The supporting DLA-DS will be notified, in writing, of those individuals authorized by the USPFO to obtain property.

d. Access and Coordination. When approved in advance by the USPFO, members of the State ARNG may screen availability of equipment at the DLA-DS and coordinate their requirements with the USPFO.

e. Authorization. USPFOs or the Assistant USPFO for Air (Property) will verify that DLA-DS equipment and property requested by units is authorized in the quantity requested. All equipment and property obtained by a USPFO or Assistant USPFO for Air (Property) for a unit will be issued to the responsible PBO and accounted for IAW reference kk for the ARNG and reference ff for the ANG.

f. Hazardous Waste. DLA-DS will be used for hazardous waste disposal unless extenuating circumstances warrant using an alternative source. Requests for an exception to policy should be directed to the supporting DLA-DS.

## APPENDIX E TO ENCLOSURE A

### TRANSPORTATION

1. Transportation Officer. USPFOs may be appointed as a Transportation Officer. Transportation Officers manage commercial movements and transportation of personnel, including technicians and Active Guard Reserve, and manage supplies and equipment supporting the ARNG and ANG elements within the State IAW reference II. Development of commercial travel office statements of work, contracts, or agreements with commercial travel agencies or other DoD organizations to provide commercial travel services must be coordinated and approved by the NGB Director of Logistics for the Army and NGB/A4 for Air Force units.
2. Transportation Agents. USPFOs are responsible for the appointment of all transportation agents, or appropriate designees, in the ARNG and ANG and for ensuring appointees are trained as Contracting Officer's Representatives and are qualified to ensure proper monitoring of commercial transportation contracts.
3. Support of Other DoD Components. USPFOs are authorized to coordinate and procure the commercial movement of personnel and equipment in support of other DoD components. Appropriate orders and fund citations must be provided by the requesting component.
4. Best-Value Principles. USPFOs will ensure best-value principles are applied IAW Part II of reference II when determining commercial shipping requirements.
5. Commercial Bills of Lading. USPFOs, or their designated agents, are authorized to issue commercial bills of lading involving shipment of supplies and equipment, the cost of which is payable from Federal funds allotted to the State for the NG by the Chief of the National Guard Bureau or by other Federal agencies.
6. Transportation Requests. USPFOs, or their designated agents, are authorized to issue government transportation requests for NG Technicians, civilians, military personnel, and personnel of other DoD components or Federal agencies after presenting appropriate orders.

## APPENDIX F TO ENCLOSURE A

### INTERNAL REVIEW AND AUDITS

1. Audit Focal Point. USPFOs are the audit focal point for all internal and external audits and reviews within their State. Primary USPFO functions include facilitating, monitoring, and coordinating audit and review findings and corrective actions. The USPFOs will follow up as needed for all internal and external Federal audits and reviews of the NG of the State and its activities IAW reference b and reference mm.
2. Internal Review (IR) Office. USPFOs will establish an IR Office and an audit program IAW paragraph 1-4c of reference nn. To accomplish this function, USPFOs are provided with a State IR Division.
  - a. Reviews. The State IR Division will conduct reviews IAW reference mm.
  - b. Independence. USPFOs will ensure the State IR Division remains independent of all functional areas and conducts its mission IAW reference nn. To accomplish this, USPFOs will rate and evaluate the IR supervisory auditor.
  - c. Purpose. USPFOs will ensure the IR Division is used for its intended purpose and not to supplement or duplicate duties or responsibilities of other functional areas.
  - d. Staffing. USPFO IR offices will be staffed with competitive DA and DAF civilian employees to ensure balanced and independent oversight to fully comply with reference mm, reference nn, and reference oo.
3. Reports. All IR reports will be forwarded through the USPFO. USPFOs may provide comments depending on the severity of the findings and the extent of the recommendations and will forward the reports to TAG for prompt action.
4. Vigilance. The IR Auditors will be vigilant of suspected fraud, waste, mismanagement, or improper or illegal acts involving Federal resources during internal reviews and audits. They will report any such activity to the USPFO. USPFOs will take appropriate action IAW current law and regulations.
5. Functional Area IRs. Functional area IRs will be accomplished to determine accountability, compliance with applicable regulations, the extent to which organizations are using their resources economically and efficiently, and whether desired results are being achieved cost-effectively. This will include reviews of:
  - a. Controls. Determine the adequacy of controls relative to accountable records of the organization IAW reference pp.
  - b. Effects. Determine and report the effects that noncompliance with established policy and directives is having on internal controls, mission, resources, readiness, and mobilization.

c. Compliance. Determine compliance with cooperative agreements for construction, operation of facilities, and selected activities (for example, security, environment, or firefighters), ensuring the proper use of Federal resources and assets IAW reference s.



## APPENDIX G TO ENCLOSURE A

### DATA PROCESSING CENTER

1. Operate and Maintain a DPC. Each USPFO will operate and maintain a DPC to enable statutory accounting and reporting responsibilities (reference b and reference m) for Federal funds and property. These statutory responsibilities will not be delegated. In situations where the USPFO, TAG, and State ARNG Information Technology (IT) Officer agree that efficiencies may be gained by consolidating the DPC and IT Officer functions, they may submit a memorandum to NGB-J8 requesting approval to consolidate those functions. If the request is approved, the USPFO may appoint an Assistant USPFO for Army IT. See paragraph 8 of Enclosure B of this manual for more details.
2. Databases of Record. The USPFO DPC maintains common-core databases and Federal databases which provide data management and integration services using system administration, database administration, and application development. Duties include data management for receiving, accounting, disbursing, and making returns and reports concerning both Federal funds and property.
3. Functions of the DPC. The DPC:
  - a. Administers, secures, maintains, and provides customer support services, ensures the integrity and availability of the authoritative Federal database and information systems that support the USPFO core functions, and complies with business process controls and internal controls for audit readiness.
  - b. Acts as the Information Management Officer IAW reference qq to support and facilitate automation and information assurance across the USPFO staff (for example, determining and validating network and automation equipment requirements).
  - c. Acts as the USPFO Information Assurance Manager IAW reference rr and provides assurance to the USPFO and State ARNG IT Officer that all information systems within the scope of responsibility are certified and accredited.
  - d. Determines local and wide-area network requirements for the USPFO and for related management information systems. In coordination with the State's Deputy Chief of Staff for Information Management, the DPC ensures the compatibility of IT equipment procurements for the USPFO.
  - e. Coordinate an alternate processing site for the DPC, including developing and periodic testing of the DPC continuity of operations IAW reference ss, and ensure all DPC systems have an IT Contingency Plan IAW National, DoD, Army, and Air Force requirements.
4. Adequacy of Funding. USPFOs will ensure adequate funding to support DPC operations.

## APPENDIX H TO ENCLOSURE A

### MOBILIZATION AND DEMOBILIZATION SUPPORT

1. Property Adjustments. During all mobilizations (Title 10, Title 32, and State) it is important to adjust property records consistent with mobilization requirements.
2. Requirements. ARNG and ANG requirements include:
  - a. ARNG. The USPFO's mobilization requirements for the ARNG are determined by the United States Forces Command.
  - b. ANG. If ANG units are relocated upon mobilization, USPFOs must take over and maintain Federal property, fiscal, and real property accounts until these accounts are closed.
3. Mission Elements. The following are the elements of the USPFO's mobilization mission:
  - a. Inventory Validation. Assist and validate inventories of equipment and property during each phase of pre-mobilization, mobilization, and demobilization. IAW guidance from the mobilizing headquarters, determine those items to be taken into Federal service and secure signed certification from the deployed unit's accountable officer, relieving the State and USPFO of accountability.
  - b. Rear Detachment Support. Ensure Federal property left at the home station is inventoried, secured, and accounted for in a rear detachment property book. Provide routine Federal support to units not mobilized.
  - c. Staffing. Maintain a current staffing guide of personnel assigned to the NG Joint Force Headquarters-State (NG JFHQ-State) who will be available to the USPFO for mobilization operations.
  - d. Assistance. Provide resources and assistance, as required and available, to the NG JFHQ-State to support mobilized units in procuring shelter, subsistence, transportation, and medical and financial services while at the home station and during travel to the mobilization station.
  - e. Equipment Listing. As soon as possible after the alert, provide to the appropriate mobilization station, area, and other commanders designated in the alert or mobilization order an updated listing of equipment to accompany the unit to the mobilization site, along with other property and fiscal reports as may be required and available in the USPFO accounting systems.
  - f. Proper Funding. Ensure post-mobilization expenses, including Government Purchase Card and Government Travel Card charges, are properly payable with Active Component funds. Upon mobilization, USPFOs should deactivate NGB-funded cards and close out NGB-funded accounts for mobilized units.

g. Redistribution. In coordination with the NGB and TAG, direct the redistribution of equipment between units (inter- and intra-State) before the equipment is brought into Federal service, to ensure optimum resourcing of alerted units.

4. Mobilization Transportation. Mobilization Transportation includes:

a. ARNG. USPFO mobilization transportation requirements for the ARNG are determined by United States Forces Command.

b. ANG. USPFOs will only coordinate agreements with DoD organizations. USPFOs will not coordinate agreements with non-DoD organizations, nor will they award contracts for commercial travel of ANG units without prior coordination and approval from ANG Logistics Branch/A4 (or the appropriate branch within that directorate).

5. Post-Mobilization Support. If mobilized units require post-mobilization support, USPFOs will provide support within resourcing authority and statutory constraints, ensuring close coordination and control over funding issues.

6. Demobilization Support. Demobilization Support includes:

a. Supplies and Services. USPFOs will provide the necessary subsistence, lodging, medical, financial, and transportation support required by the unit on arrival upon demobilization.

b. Certification. USPFOs will certify, in conjunction with the unit commander, that all equipment, supplies, and other resources have been properly returned from the unit's Federal active duty under Title 10 back to the unit's status under Title 32.

c. Reconcile and Consolidate. The forward and rear property books will be reconciled and consolidated into a single property book under Title 32, IAW reference y and reference bb.

## APPENDIX I TO ENCLOSURE A

### SUPPORT AGREEMENTS

1. Purpose. Support agreements document the terms of an agreement that a DoD component enters into with another agency.
2. Authority. Reference tt provides the legal authority to enter into agreements with other Federal agencies in specified circumstances. Reference uu establishes policy, assigns responsibilities, and prescribes procedures for support agreements for DoD. Reference vv provides guidance on support agreements for support provided or received by the NGB or the State ARNG or ANG.
3. Accountability. USPFOs are personally accountable, by statute, for the proper obligation, reporting, and expenditure of all Federal funds IAW reference b. USPFOs may appoint a Support Agreement Manager, normally the Grants Officer Representative, to assist the USPFO in managing support agreements.
4. Requirements. USPFO's requirements with regard to support agreements are detailed in paragraph 1-4.k of reference vv. The requirements of the Support Agreement Manager are detailed in paragraph 1-4.l of reference vv.
5. Documentation. Types of agreements:
  - a. Intra-agency. Intra-agency support agreements are agreements between DoD components.
    - (1) Treasury Forms. Use Treasury Form 7600A and 7600B to document support IAW reference uu. These forms may also be used to document nonrecurring reimbursable support.
    - (2) Memorandum of Agreement (MOA). An MOA will be used to document the specific terms and responsibilities two or more parties agree to in writing. MOAs can be used to document a single reimbursable purchase, nonrecurring reimbursable support, and non-reimbursable support.
    - (3) Memorandum of Understanding (MOU). An MOU will be used to document areas of general understanding between two or more parties that do not involve reimbursement.
  - b. Inter-agency. Inter-agency support agreements are agreements between a DoD component and a Federal agency.
    - (1) FS Form 7600A and Form 7600B. FS Form 7600A and Form 7600B will be used to document recurring reimbursable support provided to a Federal agency. The DoD component will prepare the form. The DoD component can also use FS Form 7600A and Form 7600B to document nonrecurring reimbursable support.

(2) Other Agency's Form. The Federal agency's support agreement form can be used to document recurring reimbursable support received from that agency. The Federal agency supplier will prepare the form and must include all information required by both parties to the agreement. The Federal agency's agreement form can also be used to document nonrecurring reimbursable support provided to a DoD component.

(3) MOA. An MOA will be used to document the specific terms and responsibilities two or more parties agree to in writing. MOAs can be used to document a single reimbursable purchase, nonrecurring reimbursable support, and non-reimbursable support.

(4) MOU. An MOU may be used to document a general understanding between two or more parties that do not involve reimbursement.

6. Reimbursement. Rules regarding reimbursement are detailed in paragraph 4 of reference uu and Chapter 5 of reference vv.

## APPENDIX J TO ENCLOSURE A

### REAL PROPERTY

1. Authority. USPFOs must maintain accountability of Federal real property under control of a State NG and protect the Federal interest in real property improvements on State property IAW reference m, reference n, reference w, and reference x.

2. Duties. Real Property.

a. ARNG. USPFOs are the Real Property Accountable Officers (RPAOs) for real property assets on Federally owned or leased land. TAG will typically appoint an RPAO for State real property assets. The State RPAO is authorized to sign as acceptor on DD Form 1354 (Transfer and Acceptance of Military Real Property) for real property assets on State-owned land. The USPFO will typically appoint the Construction and Facilities Management Officer as the Assistant USPFO for Army (Real Property). See paragraph 7 of Enclosure B of this manual for more details. IAW reference ww, the USPFO areas of responsibility include:

(1) Funds. USPFOs are accountable for the proper obligation and expenditure of all Federal facility funds provided to the State (usually through the Master Cooperative Agreement).

(2) Monitoring, Advising, and Assisting. USPFOs will monitor, advise, and assist the facilities program to ensure that Federal funds are spent only on authorized facility projects or programs as set forth in HCA cooperative agreement directives.

(3) Approval Authority. USPFOs are the final approval authority for all NGB Form 420-R Operations Maintenance National Guard (OMNG Project Request) IAW reference ww. USPFOs will ensure that all projects have previously been classified and approved by the Construction and Facilities Management Officer and that no funds are obligated or expended without said approval.

(4) Accountable Officer. USPFOs are the accountable officer for reporting all Federally owned real property and the authorized person to sign DD Form 1354 as the Federal representative for real property assets on Federally owned or leased NG-managed real property. Although USPFOs are not signatories for DD Form 1354 for real property assets on State-owned land, it is recommended that the USPFO request a copy of the signed DD Form 1354 for visibility if the real property asset is going to receive Federal support.

(5) Facilities Inventory and Support Plan (FISP). USPFOs review the FISP annually to verify accuracy. The FISP registers the real property inventory, including the agreement support code, which dictates the level of Federal reimbursement authorized for each real property facility.

b. ANG. IAW reference xx, USPFOs serve as the Installation Real Property Accountable Officer for ANG real property assets. USPFOs will typically appoint the Base Civil Engineer as the Assistant USPFO for Air (Real Property). See paragraph 6 of Enclosure B of this manual for more details.

(1) Funds. USPFOs are accountable for the proper obligation and expenditure of all Federal funds spent to construct or sustain facilities either directly by contract or provided to the State.

(2) Monitoring, Advising, and Assisting. USPFOs will monitor, advise, and assist the facilities program to ensure that Federal funds are spent only on authorized facility projects or programs. USPFOs serve in an advisory capacity to the Facilities Boards.

(3) Approval Authority. USPFOs are delegated approval authority for the Sustainment, Restoration, and Modernization Program IAW the levels established in reference yy. USPFOs may further delegate this authority to the Facilities Board Chair and to Base Civil Engineers. USPFOs have approval authority for changing use and category codes of facilities IAW reference zz.

(4) RPAO. USPFOs are the RPAO for reporting all Federally owned real property and are authorized to sign DD Form 1354 as the Federal representative for real property assets on Federally owned or leased real property managed by the NG.

ENCLOSURE B

AUTHORIZED STAFF AND ASSISTANTS FOR THE UNITED STATES PROPERTY  
AND FISCAL OFFICERS

1. Authority. IAW reference w, USPFO duties and responsibilities will be carried out by full-time staff assigned directly under the USPFO's daily supervision and by Assistant USPFOs who will be primarily accountable to the USPFO for fiscal, property, and real property matters. These Federal duties and responsibilities replace inconsistent State laws, regulations, or local operating agreements or arrangements. USPFOs will be included in the performance evaluation rating chain for all Assistant USPFOs.
2. Staffing. IAW reference w, the Office of the USPFO within all States, Territories, and the District of Columbia will be provided resources and staffing at a level not less than the State's average NG JFHQ-State staffing levels and, at a minimum, necessary to effectively perform all statutory duties and responsibilities.
3. Deputy USPFO. Each State is authorized a full-time position designated as the Deputy USPFO in the Office of the USPFO. The Deputy USPFO works for and is directly responsible to the USPFO, supervises the USPFO staff (except for the Internal Review Division), coordinates with Assistant USPFOs, and, in the absence of the USPFO, acts for the USPFO within the limits of law and the authority established, in writing, by the USPFO.
4. Assistant USPFO for Air (Fiscal). USPFOs may, by letter of appointment, designate an appropriate ANG officer (usually the base comptroller) at each ANG command possessing an Accounting Disbursement Station Number and receiving funding documents (usually at the wing level), as the Assistant USPFO for Air (Fiscal). If a USPFO elects not to appoint an Assistant USPFO for Air (Fiscal), the USPFO must operate the Accounting Disbursement Station Number and provide required certifications for the bases, wings, or training support centers and provide the required financial reports. USPFOs are authorized to certify payments, including:
  - a. Technician and ANG civilian payrolls.
  - b. ANG military payrolls.
  - c. Travel pay.
  - d. Vendor pay.
  - e. Cooperative agreement advances and reimbursements.
  - f. Accounting Disbursement Station Number operation.
  - g. Financial Records; establishment of necessary financial records.



- h. Implementation of procedures as outlined in applicable DAF directives.
  - i. Proper management of Federal funds and the accurate and timely reporting of such funds.
5. Assistant USPFO for Air (Property). USPFOs will ensure that proper oversight and accountability programs are in place to safeguard all Federal property, regardless of their system of record. This includes but is not limited to equipment procured through normal supply channels, IT equipment, medical equipment, and equipment or pilferable items purchased using a government purchase card. USPFOs may, by letter of appointment, designate an officer (normally the Logistics Readiness Commander) at each ANG wing as the Assistant USPFO for Air (Property). This officer will be directly responsible to the USPFOs for property accountability and will assist in establishing necessary property records and implementing procedures outlined in existing Department of the Air Force and ANG regulations and directives to account for all Federal property issued to the ANG unit. In addition, it is recommended that the Assistant USPFO for Air (Property) be appointed as the Program Manager for the Financial Liability Investigation of Property Loss program.
6. Assistant USPFO for Air (Real Property). USPFOs may, by letter of appointment, designate the ANG Base Civil Engineer or appropriate officer at each ANG command with a real property account as the Assistant USPFO for Air (Real Property). This officer will be directly responsible to the USPFO for real property accountability and will establish and maintain all real property records and implement procedures as outlined in applicable DAF and ANG regulations and directives to account for all Federal real property used by ANG units, including geographically separated units assigned for civil engineering support.
7. Assistant USPFO for Army (Real Property). USPFOs may, by letter of appointment, designate an appropriate officer (normally the Construction and Facilities Management Officer) as the Assistant USPFO for Army (Real Property), who will be directly responsible to the USPFO for establishing and maintaining real property records and accounts. Delegated responsibilities will be limited to establishing necessary real property records, implementing procedures as outlined in applicable Army and ARNG regulations and directives, and otherwise assisting the USPFO in managing Federal real property. Accountability for Federal and Federally-supported real property and all required reports will be submitted in the USPFO's name.
8. Transportation Agents (Army and Air). Transportation agents or appropriate designees are appointed and trained as Contracting Officer's Representatives and are qualified to ensure proper monitoring of commercial transportation contracts on behalf of the USPFO.
9. Cooperative Agreement Program Manager. IAW DD Form 577, the USPFO (Grantor) may, by letter of appointment, designate a Cooperative Agreement Program Manager as a department accountable official responsible for compliance with NGB Program guidance and USPFO direction. The Cooperative Agreement Program

Manager must complete an NGB sponsored Cooperative Agreement Course within the first year of appointment and complete related cooperative agreement training (for example, Fiscal Law or Finance training) as directed by TAGs or USPFOs.

10. Other Assistant USPFOs. USPFOs may designate additional personnel as Assistant USPFOs, in writing, as necessary to maintain stewardship and accountability of Federal resources at the State level, subject to the approval of the NGB-J8.

ENCLOSURE C

ADMINISTRATIVE AND MISCELLANEOUS PROVISIONS

1. USPFO Personnel Actions. All personnel actions relating to awards, committee membership, duty appointments, evaluations, extensions, in-processing and out-processing, nomination packets, requests for leave, requests for orders, resignations, records reviews and updates, retirements, separations, and training will be submitted as directed by the VCNGB for approval and processing.
2. Officer Evaluation Reports and Officer Performance Reports. Officer Evaluation Reports and Officer Performance Reports for USPFOs are prepared IAW Service policies. The VCNGB is the rater and senior rater for USPFOs. The VCNGB has discretion to designate another Federal officer as the rater for all USPFOs. The senior rater will not be delegated below the VCNGB. State Adjutants General provide letters of input addressing, at a minimum, the officer's performance throughout the rating period and potential for promotion or continued service.
3. Temporary Duty. Funding for USPFO travel is provided through ARNG Military Personnel Appropriation (2060) for ARNG and through ANG Operations and Maintenance Appropriation (3840) for ANG.
4. Leaves, Passes, and Absences.
  - a. All leaves and passes are processed through the NGB-J85. ARNG requests are approved by the NGB-J85. ANG requests are processed through the NGB-J85 for supervisory level approval and final approval is granted by the Commander of the ANG Readiness Center. Leave requests for locations outside the continental United States or for leave requests for five days or longer require TAG approval before NGB-J85 action.
  - b. USPFOs are required to report any change in duty status, additional duty status (including changes to military technician status such as leave or administrative absence), or any other type of absence to the NGB-J85 no less than ten business days in advance of the requested change or absence.
5. Promotion. Promotion of ARNG USPFOs is governed by reference aaa and reference bbb. Reference ccc is used for processing ANG USPFOs' active duty promotions.
6. Personnel Records. Official personnel records for USPFOs will be retained by the USPFO's State or the appropriate active duty Air Force Personnel Office.
7. Awards. USPFOs may be recognized for contributions to their State, the NG, or the appropriate military department. State awards to USPFOs will be processed IAW State policies and procedures.

a. NGB Awards. Recommendations for NGB awards may be initiated at any level. Recommendations initiated at the State level will be forwarded to the NGB-J85 for appropriate action.

b. Federal Awards. Federal awards may be initiated at any level IAW Service policies as appropriate. Recommendations initiated at the State level will be forwarded to the NGB-J85 for appropriate action.

8. Uniform. ARNG USPFOs will wear NGB branch insignia. ARNG and ANG USPFOs will wear designated organizational shoulder insignia.

a. USPFOs may not wear State awards or distinctive unit insignia while on active duty on Title 10 orders of the United States Code.

b. USPFOs are authorized to wear the NGB Staff Identification Badge and are eligible for permanent award IAW reference ddd.

9. NGB-J85. NGB-J85 serves as the Office of Primary Responsibility for USPFOs. NGB-J85 administers the NG USPFO Program, including USPFO appointments and extensions, retentions, mandatory removal date and mandatory separation date adjustments, retirements, awards, evaluations, USPFO training, and other administrative matters and establishes and coordinates policy for the USPFO program, providing governing policy for USPFO appointments, duties, and relief from duty.

10. Chief of NGB-J85. The Chief of NGB-J85 will integrate USPFO responsibilities with all Service-specific programs within each of the States, Territories, and the District of Columbia. The Chief of NGB-J85 is delegated the authority for management decisions related to managing and directing USPFO statutory responsibilities and coordinates direction and guidance to all USPFOs.

11. Correspondence. All correspondence that indicates the USPFO on the distribution will be transmitted directly to the USPFO. USPFOs are authorized to sign all documents and correspondence pertaining to required NGB reports, fund allocations, contracting office oversight, and other correspondence dealing with the administration of their duties as prescribed by law, regulations, and current policies. USPFOs will use only NGB letterhead for official Federal business IAW reference eee and will use the signature block template shown in Figure 1 below.

JOHN G. DOE Colonel, [USAF or USA] United States Property and Fiscal Officer for [State]
---

**Figure 1.** USPFO Signature Block

12. Status. For Uniform Code of Military Justice purposes, ARNG of the United States USPFOs are under the jurisdiction of the Commanding General of the Military District of Washington. ANG of the United States USPFOs are under the jurisdiction of the Commander of the ANG Readiness Center on Joint Base Andrews, Maryland. USPFOs are not subject to universal assignment in the DA or DAF and may not be reassigned while serving as a USPFO.

13. Excluded Positions. USPFOs will not be appointed to any State office or position, nor be assigned to perform any State NG duties. USPFOs will not serve as members of any board, panel, or review that deals with command personnel matters within their State. This does not prohibit a USPFO from participating in boards, panels, or reviews regarding hiring of personnel to work in the USPFO organization or as an Assistant USPFO. USPFOs may serve on boards, panels, or reviews to assist a Governor or the CG in the nomination process for selecting a new USPFO. USPFOs will not serve in any capacity or perform any duty that may create a conflict of interest with their USPFO duties and responsibilities.

14. Advisor. USPFOs may serve as advisors to State-level councils or committees, when appropriate, unless there is a conflict of interest.

15. Commercial Activities. USPFOs may engage in commercial activities outside their normal Federal duties as long as these activities do not interfere with the performance of their Federal duties or violate the provisions of reference fff. USPFOs are encouraged to consult an ethics counselor before engaging in any such activities.

16. Confidential Financial Disclosure Report (OGE-450). USPFOs will file a Confidential Financial Disclosure Report (OGE-450) annually with the NGB-J85.

ENCLOSURE D

INITIAL SELECTION AND APPOINTMENT OF A UNITED STATES PROPERTY AND  
FISCAL OFFICER

1. Appointment of USPFOs. Officers appointed as USPFOs must be:

a. Commissioned officers of the ARNG of the United States or ANG of the United States currently serving in the grade of O-6. An O-5 eligible for promotion to O-6 can be considered as an exception to policy at TAG or the CG's request to the VCNGB.

b. Eligible to be ordered to and retained on active duty for an initial tour of six years under the authority of reference b and reference ggg.

c. Qualified by character, military or civilian assignments, and experience per Appendix A to this Enclosure.

2. USPFO Physical Requirements.

a. ARNG Officers. USPFOs are not subject to mobilization, normal rotation, or reassignment. ARNG officers will complete a physical IAW standards contained in Chapter 3 of reference hhh for retention. Exceptions to retention standards may be waived by the VCNGB case-by-case.

b. ANG Officers. ANG officers must meet the physical qualifications outlined in Chapter 4 of reference iii. Exceptions to continuation on active duty may be waived by the VCNGB case-by-case.

3. Appointment Actions. The Governor of each State and Territory and the CG, in consultation with the VCNGB, will appoint, designate, or detail, subject to the approval of the Secretary of the Army or the Secretary of the Air Force, a qualified commissioned officer of the NG of that jurisdiction who is also a commissioned officer of the ARNG of the United States or the ANG of the United States to be the USPFO for that jurisdiction. The following process will occur when a USPFO position is projected to be vacated within 12 months:

a. Step 1: Recommendation Letter. A preliminary recommendation letter is submitted by TAG or the CG to the Director of the NGB-J8, attention NGB-J85, to obtain NGB comments on the qualifications of the nominees.

b. Step 2: Nominee Evaluation. NGB-J8 provides an evaluation of the nominee's qualifications to TAG or the CG.

c. Step 3: Formal Nomination. The Governor submits the formal nomination no later than 60 days after receipt of the VCNGB's evaluation.

d. Step 4: VCNGB Decision. The VCNGB responds to the Governor, approving or disapproving the nomination on behalf of the appropriate Secretary.

4. Required Paperwork.

a. Transmittal Letter. Submit a transmittal letter containing the following:

- (1) Rank and full name.
- (2) Complete home address.
- (3) Complete unit address.
- (4) Home telephone number, including the area code.
- (5) Daytime telephone number, including area code (Defense Switched Network if applicable).

(6) Email address.

(7) Statement addressing the total number of years of active Federal service or the basic active service date and mandatory removal date, mandatory separation date, or date of separation.

b. Evaluation Reports. Last five Officer Evaluation Reports or Officer Performance Reports.

c. Biographical Summary. Submit a biographical summary IAW reference bbb in Appendix H. For equitable evaluation purposes, this requirement applies to both Army and Air Force nominees.

d. Record Brief. DA Form 4037, Officer Record Brief (ARNG).

e. Personnel Records. GPFM-1790, Personnel Qualification Record (ARNG) or Records Review (ANG). Officer Record Brief (ARNG) or Officer Selection Brief (ANG).

f. Personnel Security Clearance. Evidence of a Top Secret security clearance. If the nominee does not have a Top Secret clearance, the State should provide evidence of a Secret clearance and promptly initiate action to upgrade the clearance to Top Secret upon final selection of the nominee.

g. Retirement Points. Submission of NGB Form 23 (ARNG) or AF Form 526 (ANG), retirement points accounting statement.

h. Fitness Documents. Latest Army Combat Fitness Test Scorecard DA Form 705 (ARNG) or Air Force Fitness Assessment Scorecard AF Form 4446 (ANG).

i. Application. Application for active duty (DA Form 160 for ARNG) or Application for Extended Active Duty with the United States Air Force (AF IMT 125 for ANG) may be required.

j. Medical Requirements. Officers must meet the medical retention standards IAW reference hhh for ARNG or IAW reference iii for ANG. In either case, the Periodic Health Assessment will be used to verify the nominee's Individual Medical Readiness status. The Individual Medical Readiness report must confirm the following information:

(1) A Periodic Health Assessment completed within the last 12 months with no Individual Medical Readiness deficiencies. Officers with any unresolved medical conditions, to include temporary profiles, are ineligible for a tour.

(2) A Human Immunodeficiency Virus test completed within two years of the projected report date.

(3) An officer with a permanent P3 or P4 profile in the categories of Physical condition or stamina, Upper extremities, Lower extremities, Hearing and ear conditions, Eyesight and eye conditions, and Psychiatric conditions, known as PULHES, must have their profile adjudicated by either the Military Occupational Specialty Administration Retention Review process or the Disability Evaluation System. The officer must have been found fit for retention in his or her Primary Military Occupational Specialty for ARNG or Air Force Specialty Code for ANG.

k. Waiver. Request for waiver, as appropriate to the nominee.

5. Title 10 Duty Orders. NGB will order the individual to active duty in the officer's reserve grade (not above Colonel) on a date that provides for 90 days of overlap, exclusive of terminal or transition leave, with the outgoing USPFO, to accomplish required property transfer functions. The term of the orders will normally be six years, or until the end of the month in which the individual will turn 60, whichever comes first. The VCNGB may make an exception. USPFOs will be ordered to active duty IAW reference ggg pursuant to reference b. USPFOs are not ordered to active duty as part of the Title 10 Active Guard Reserve Program (10 U.S.C. 12310(a)).

6. Rescission of Other Duty Orders. Upon order to an initial period of active duty as a USPFO, officers already serving on active duty in a Title 10 status or serving on full-time NG duty in a Title 32 status will have their orders rescinded by the appropriate authority effective the day before they are to be appointed as a USPFO by the VCNGB.

7. Personnel Records Transition. The State will update and close out the individual's field personnel records. If the individual is an ARNG officer, the officer will provide their personnel, medical, and dental records to the NGB for in-processing. ANG Officers should ensure their current Military Personnel Flight transfers their records to the Military Personnel Flight at the Air Force Base to which the officer will be attached.

8. Conditional Appointment. At the discretion of the VCNGB, an officer may receive a conditional appointment as a USPFO subject to completion of prescribed courses of instruction set forth by NGB-J8 and managed and developed by the USPFO training committee. Upon in processing with NGB-J85, all newly appointed USPFOs will receive the training requirements set forth by the USPFO training committee. USPFOs have 18 months to complete all required training or their conditional appointment will expire.



USPFOs may submit a written request for extension to NGB-J85 for approval, as necessary.

9. Unconditional Appointment. Unconditional appointment of a USPFO requires that the officer:

a. Have relevant military experience in the fields of program management, financial management, Federal acquisition, construction and facilities management, or logistics management.

b. Have civilian education and military education in proportion with the grade. This requirement may be waived by the VCNGB if military education and experience are considered significant.

c. Have contracting training, as determined acceptable by the VCNGB, which will qualify the USPFO to supervise a contracting activity.

d. Have appropriate Grants Officer Training to qualify for issuance of a Grants Officer Appointment.

e. Be DoD Financial Management Certified IAW reference jjj. USPFOs must be enrolled in the DoD Financial Management Certification Program upon (or before) appointment and complete all training required to obtain Financial Management Certification Level 3 within the first two years of assignment. An extension can be granted for the financial management experience portion of the certification process if the USPFO is unable to satisfy the requirement of eight years of financial management-related experience required for Level 3 certification within the initial two years of appointment.

10. Professional Development. USPFOs are encouraged to continue their professional development in the core competencies of financial management, Federal acquisition, and property management by obtaining relevant certifications.

11. Acting USPFOs. If a USPFO is unable to perform required duties for more than 30 consecutive days or is removed before a successor is appointed, the VCNGB may ask TAG or the CG, in coordination with the Governor of that State, to recommend an officer to serve as an Acting USPFO. If approved by the VCNGB, the individual will be appointed as an Acting USPFO for a specified period. The designation of an Acting USPFO ends automatically when a duly appointed USPFO enters on or returns to duty notwithstanding the period specified in the appointment order. The appropriate authority will issue any necessary orders. Acting USPFOs are not eligible for promotion against permanent USPFO positions due to the temporary nature of their appointment. Acting USPFOs must:

a. Meet the standards of this manual to be appointed as an Acting USPFO.

b. Be issued the appropriate orders placing that officer in a Title 10 Active Duty status for a specified period by the VCNGB.

- c. Also be appointed by the NGB HCA as a Grants Officer, appropriately.

## APPENDIX A TO ENCLOSURE D

### UNITED STATES PROPERTY AND FISCAL OFFICER TRANSITION

1. Transfer Responsibility and Assumption of Duties. Newly appointed USPFOs will enter Active Duty on the effective date of the order. The new USPFO will formally assume responsibility and duties of that office when accepting property and fiscal accountability. Upon completion of required inventories, USPFOs prepare and sign statements IAW reference bb, reference ff, reference xx, or reference kkk, and forward copies to NGB-J85.
2. Duty Memorandum. After review, a duty memorandum will be published confirming the appointment as USPFO. An appointment memorandum (see Figure 1 below) will be published by NGB-J85 confirming the appointment as USPFO, acting Transportation Officer (or Transportation Officer if the appointee is Transportation Corps branch qualified), and civilian payroll certifying officer, effective on the date of assumption of responsibility for Federal funds and property.
3. Grants Officer Appointment. NGB-J85 will forward a copy of appointment orders to the NGB-Acquisition Agreements Branch for production of a Grants Officer certificate for the new USPFO. The date of the Grants Officer appointment will typically be the same date as the USPFO's order effective date.
4. Transfer of Accounts. Incoming and outgoing USPFOs will complete a certificate of transfer for the following accounts, if applicable:
  - a. Stock Record Accounts, both Army and Air Force.
  - b. Transfer of Financial Obligation Authority using reports generated by the accounting system to record closeout data, including balance, last transactions, and as-of date.
  - c. Final transaction record of Central Issue Facility account balance, including the on-hand inventory, dollar value, last transaction executed, and closeout date.
  - d. Final transaction record of Ammunition Supply Point account balance, including the on-hand inventory, dollar value, last transaction executed, and closeout date.
  - e. Final Consolidated Property Listing of the current Property Management system, including on-hand inventory, dollar value, last transaction executed, and closeout date.
  - f. Final Facilities Inventory and Support Plan report showing all real property on-hand and respective dollar value, last transaction executed, and date of report.
5. Review Status of Ongoing Actions. Additionally, the following functions will be reviewed or transferred between outgoing and incoming USPFOs, as ongoing actions:

a. Certification of all balances regarding cooperative agreement appendices and listing of all open and closed cooperative agreement appendices and potential dates of closeout.

b. Certificate of Last Transportation Government Bill of Lading closeout date and document number of last transaction executed.

6. New Appointment Memorandums. USPFOs will initiate new appointment memorandums (See Figure 2) for the following personnel:

a. Deputy USPFO.

b. Assistant USPFO(s) for Air Force (Fiscal).

c. Assistant USPFO(s) for Air Force (Real Property).

d. Assistant USPFO(s) for Air Force (Property).

e. Traffic Management Specialist and Contracting Officer's Representative for commercial traffic management contracts.

f. Transportation Agents for the Travel Officer.

g. PBO for USPFO Property Book (as necessary).

h. For ANG, delegation of a Project Approval Authority, IAW reference yy.

i. For ANG, delegation of Approval Authority to sign AF Form 123, "Request for Space Change Uses," IAW reference zz.

j. Appointment of a Control Officer for the Class V Stock Record Account.

k. Appointment of a State Class III Officer, IAW reference y.

l. Appointment of personnel to sign property receipt documents, IAW reference y and reference bb.


m. Appointment of personnel to remove property from DLA-DS sites and authorization to use the DLA-DS website to obtain equipment and supplies.

n. Appointment of USPFO representatives to review and examine property books and supporting documents and files.

o. Appointment of a USPFO representative to certify property accountability in regard to mobilization and demobilization of units and unit equipment.

p. Appointment of Unique Item Tracking Serialization Program Coordinator, IAW paragraph 1-4e of reference cc.

- q. Appointment of Container Control Officer, IAW reference II.
- r. Program Managers as deemed necessary by the USPFO.



**NATIONAL GUARD BUREAU**  
1636 DEFENSE PENTAGON  
WASHINGTON, DC 20301-1636

The Honorable [First and Last Name]  
[Full Spelling of Title]  
[Street Address]  
[City], [State] [Zip Code]-[+4]

Dear Governor [Last Name]:

Thank you for your nomination of [Rank and Name] for the position of United States Property and Fiscal Officer (USPFO) for [State].

My staff reviewed [Rank and Last Name] credentials and determined that [he or she] is conditionally qualified for appointment as the USPFO for [State]. We will order [him or her] to active duty and appoint [him or her] as the USPFO for [State] on a date agreeable with your Adjutant General. Specified additional training will be offered to [Rank and Last Name] to enhance [his or her] qualifications.

[Rank and Last Name] appointment is contingent upon [him or her] meeting training requirements in accordance with Chief of the National Guard Bureau Issuance Series 9501.01, "United States Property and Fiscal Officer Program," within eighteen months of [his or her] appointment.

I share your confidence in [Rank and Last Name] abilities, and am certain that [he or she] will make an excellent USPFO. My staff and I are looking forward to working with [him or her] in this capacity.

Sincerely,

John D. Doe  
Lieutenant General, [U.S. Army or U.S. Air Force]  
Vice Chief, National Guard Bureau

**Figure 2.** USPFO Nomination Appointment Memorandum

## APPENDIX B TO ENCLOSURE D

### CONSIDERATION BY THE USPFO REVIEW PANEL

1. General. USPFOs are placed on self-terminating orders to voluntary active duty under the authority of reference ggg by the VCNGB for an initial six-year period, IAW reference b. The VCNGB will appoint a review panel to determine and assess the facts to make recommendations to the VCNGB regarding the retention, extension beyond the expiration of the current tour, or removal of a USPFO.
2. Panel Makeup. The USPFO Review Panel will consist of three general officers, flag officers, or Senior Executive Service members appointed by the VCNGB. The Director of NGB-J8 will serve as the Chair of the panel regardless of the rank or position of any other panel member. Panel members will be nominated by the Chair and vetted for approval by the VCNGB.
3. Panel Duties. The mission of the review panel is to determine and assess the facts and make recommendations relative to the extension beyond the expiration of the current tour or removal of USPFOs. The panel does not evaluate whether a minimum standard is met, rather it determines whether it is in the best interest of the NG for that officer to continue to serve as the USPFO. There is no set numerical selection objective. The panel may recommend any number, all, or none of the USPFOs under consideration for continuation as a USPFO.
4. Applicability. The panel applies to all USPFOs identified by the NGB-J85 as nearing the expiration of current USPFO assignment orders. The zone of consideration by this panel is generally between 12 and 24 months from expiration of the current USPFO assignment order. However, due to panel member availability and other scheduling factors, USPFOs may be considered with more or less time remaining on the current order. USPFOs that will attain age 60 or hit their mandatory removal date or mandatory separation date within 12 to 24 months may also be reviewed.
5. Process Requirements. The NGB-J85 will:
  - a. Administer. Provide general administration of the process.
  - b. Notify. Notify the officers that they are in the zone of consideration for review and that the following apply:
    - (1) Statement of Preference. Each USPFO must submit a signed one-sentence statement endorsed by TAG or CG indicating a preference for continued service, release from the program upon expiration of the current appointment order, or extension for a specified time or to a specific date.
    - (2) Optional Statement. Each USPFO has the option to submit a signed one-page statement addressing any factors that prevented successful performance in any of the areas documented for review by the panel as listed in paragraph c below.

c. Review File Preparation. Gather the following documentation for each officer under consideration as provided by NGB proponents:

- (1) Last two Inspector General inspections.
- (2) Last Command Logistics Review Team review.
- (3) Procurement Management Review for contracting.
- (4) Last Quality Control Review report from NGB Internal Review.
- (5) Last two Annual Assurance Statements.
- (6) Last three Officer Evaluation Reports or Officer Performance Reports, including TAG or CG evaluation Letters of Input.
- (7) Basic Title 10 qualifications, including any Suspension of Favorable Personnel Actions and any derogatory information.
- (8) Input, if any, provided by TAG or the CG.

d. Convene the Panel. See below.

6. Panel Process. The panel will:

a. Review Files. The three-member panel appointed by the VCNGB will discuss each USPFO's file in an open forum.

b. Make Recommendations. Each panel member will complete a separate vote for each USPFO under review. The panel may recommend one of the following three courses of action for each USPFO under review:

(1) Reappoint for two years from the expiration date of the current USPFO order as long as the USPFO does not exceed age 60.

(2) Continue service (amend the current order or reappoint) for a specified time beyond the current expiration date or to a specific date (this option may include a recommendation to extend the USPFO beyond age 60, but not beyond age 62).

(3) Do not extend beyond expiration of the current USPFO order.

7. Panel Results. The panel must complete a report in memorandum format listing all USPFOs considered and a recommended course of action for each. The report must include a brief narrative of the panel's comments regarding any officer not recommended for reappointment. Some USPFOs may be flagged (Suspension of Favorable Personnel Actions Program) or may have been flagged at some point during their USPFO tour. While the basis for the flag is relevant, it is possible that the flag will

be removed before the expiration of the USPFO's current order. If a flagged USPFO is recommended for reappointment, the USPFO will be notified that the USPFO will be reappointed only if the flag is removed before the expiration date of the current USPFO order.

8. Notification. The following are mandatory notification requirements:

a. NGB-J85 contacts USPFOs at least 30 days before the convening date of the panel with a suspense for submitting documents as detailed in paragraph 5.b of this enclosure.

b. The USPFOs will be notified by NGB-J85 no later than 30 days after the VCNGB has made a final decision.

c. Unless relieved for cause, an officer who is not extended as the USPFO will be released from active duty at the end of his or her current appointment order, but no sooner than six months from the date actually notified. If necessary, the appointment order will be amended to reflect the new date.



APPENDIX C TO ENCLOSURE D

RELEASE FROM ACTIVE DUTY

1. Retirement or Resignation. Requests for active duty retirement should be submitted no more than twelve and no fewer than nine months before the anticipated last day of service. Requests for curtailment of orders for reasons other than active duty retirement will be processed as directed by the VCNGB. ARNG officers will submit a retirement request memorandum or DA Form 4187, "Personnel Action," requesting release from active duty through their TAG or CG as directed by the VCNGB for processing, IAW reference III. ANG officers will follow procedures detailed in reference mmm.
2. Disqualifying Physical. Failure to meet the medical retention standards will be cause for removal from active duty. The VCNGB may make exceptions to retention standards.
3. Mandatory Removal Date and Mandatory Separation Date. USPFOs may serve on active duty IAW reference nnn and reference ooo. USPFOs are not subject to State selective retention board actions.
4. Removal for Cause. The VCNGB may remove a USPFO for cause, failure to maintain personal and professional qualifications and standards, or loss of Federal Recognition. The VCNGB may appoint a review panel to determine and assess facts and make recommendations regarding the removal or retention of a USPFO. This process will be similar to the process for consideration for retention detailed in Appendix C to this Enclosure.
5. Death. The death of a USPFO will be immediately reported to the VCNGB through the NGB-J8.

## APPENDIX D TO ENCLOSURE D

### USPFO ATTRIBUTES AND ASSIGNMENT HISTORY CONSIDERATIONS

1. USPFO attributes and assignment history considerations provide a tool for the VCNGB, TAGs, and the VCNGB-established USPFO Review Panels to assess officers for assignment as a USPFO or for continued USPFO service.

2. High-performing USPFOs exhibit the following leadership attributes:

a. Ethics and Integrity. USPFOs must demonstrate the highest standards of ethics and integrity in all areas of leadership. As the Federal representative for a State who is responsible for fiscal stewardship, the professionalism and integrity of the USPFO must be beyond reproach.

b. Communication. USPFOs must be excellent communicators; successful communication is an essential function of a USPFO.

c. Maturity. USPFOs must demonstrate the maturity to maintain an even temperament, emotional competence, and situational awareness.

d. Decision Making. USPFOs must display the ability to solve simple and complex problems and find the best method to resolve problems. USPFOs must be able to quickly familiarize themselves with financial matters, acquisitions, and logistics with a demonstrated ability to leverage technical subject matter experts before making decisions.

e. Analytical Skills. USPFOs must be able to analyze problems and make solid recommendations IAW laws and regulations.

f. Physical Fitness. USPFOs must demonstrate the necessary level of fitness and military bearing expected of a senior officer.

g. Candor. USPFOs must be able to have candid conversations with State leaders while demonstrating tact and emotional competence.

h. Technical Competence. USPFOs must have a strong working knowledge of the NG, the State, and the USPFO organization or the demonstrated ability to quickly master these areas and leverage the knowledge of subject matter experts.

i. Influence. USPFOs must build relationships with State leaders, commanders, unit administrative officers, program managers, supervisors, employees, NGB, and peers.

j. Listening Skills. USPFOs must have appropriate listening skills to understand problems and make appropriate recommendations.

k. Empower Subordinates and Peers. USPFOs must empower subordinates and delegated leaders to execute all necessary actions in support of mission success. This includes providing detailed guidance that supports fiscal stewardship requirements.

l. Situational Awareness. USPFOs must be able to anticipate problems before they arise wherever possible. USPFOs must be engaged in the organization through participation in briefings, leadership forums, personnel decisions, and a myriad of other efforts to understand the State command climate and anticipate necessary actions.

m. Diversity. USPFOs must understand the range of diverse ethnic and social backgrounds in each command and that there are multiple ways to solve most problems within the bounds of regulation and law. USPFOs must be open-minded to a variety ideas and ways to accomplish mission requirements.

3. There are many considerations for validating the technical experience necessary to support a successful USPFO tour. Assignments which provide a solid technical baseline in financial management, logistics, human resources, contract management, command, or general counsel are useful in the preparation of USPFO service. Essential areas of competence include a thorough understanding of NG property and property locations, construction at both State and Federal levels, logistics and supply management, financial management, acquisitions, transportation, aviation support operations, Homeland Response Force operations, Civil Support Team operations, counterdrug, recruiting, mobilizations, audits, cooperative agreements, and support agreements.

ENCLOSURE E

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## GLOSSARY

### PART I. ACRONYMS

ANG	Air National Guard
ARNG	Army National Guard
CG	Commanding General of the District of Columbia
DA	Department of the Army
DAF	Department of Air Force
DFAS	Defense Finance and Accounting Service
DLA-DS	Defense Logistics Agency–Disposition Services
DoD	Department of Defense
DPC	Data Processing Center
FAADC	Financial Assistance Award Data Collection
FISP	Facilities Inventory and Support Plan
HCA	Head of contracting activity
IAW	In accordance with
IR	Internal Review
IT	Information technology
MOA	Memorandum of agreement
MOU	Memorandum of understanding
NG	National Guard
NGB	National Guard Bureau
NGB-J8	Program and Resources-Comptroller Directorate
NGB-J85	Property and Fiscal Operations
NG JFHQs-State	National Guard Joint Force Headquarters-State
PBO	Property Book Officer
RPAO	Real Property Accountable Officer
TAG	The Adjutant General
USPFO	United States Property and Fiscal Officer
VCNGB	Vice Chief of the National Guard Bureau

### PART II. DEFINITIONS

Memorandum of Agreement -- A type of memorandum and the National Guard Bureau's primary for of documenting formal inter-Agency agreements. A memorandum of agreement will be used to define the specific terms and responsibilities two or more parties agree to in writing. MOAs can be used to document a single reimbursable purchase, nonrecurring reimbursable support, and non-reimbursable support.

Memorandum of Understanding -- A memorandum of understanding defines the general areas of what each party plans to do, what one party may not do depending on what the other party does. A memorandum of understanding will be used to document areas of general understanding between two or more parties that do not involve reimbursement.

States -- The States, Territories, and District of Columbia are collectively referred to as the “States” in this manual.