

**National Guard Regulation 130-6/
Air National Guard Instruction 36-2**

Army National Guard

United States Property and Fiscal Officer Appointment, Duties, and Responsibilities

**Departments of the Army and the Air Force
National Guard Bureau
Arlington, VA 22202-3231
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SUMMARY of CHANGE

NGR 130-6/ANGI 36-2

United States Property and Fiscal Officer Appointment, Duties, and Responsibilities

This revision dated 1 July 2007

- Updates guidance throughout the document, and implements the changes previously published in All States Memos.
- Para 1-6 a. Gives the CNGB the option of including the Assistant Chief, NGB in the rating chain for OERs/OPRs.
- Para 2-2. This new paragraph implements Course of Action 5 (COA5). The restructure of USPFO duties and responsibilities were under review and analysis since December 2003. The results of those reviews and analysis resulted in COA 5 in 2004 with interim guidance published in P04-0012. This paragraph clarifies which functions must be left with the USPFO (Para 2-2 b), which could migrate, once regulatory guidance outside of NGR130-6/ANGI 36-2 has been changed (Para 2-2 c), and which functions could be migrated now (Para 2-2 d).
- Para 2-5. This new paragraph explains the USPFO's responsibilities for property with respect to the ARNG (Para 2-5 a), the ANG (Para 2-5b), and the Joint Force (Para 2-5c).
- Para 2-6 a & b. This Paragraph was expanded to more fully explain the duties and responsibilities of the USPFO with respect to managing Federal funds.
- Para 2-7. This expanded paragraph updates the language and guidance on contracting functions. It also adds a sub paragraph (Para 2-7b) specifically addressing Cooperative Agreements and Support Agreements.
- Para 2-10. This expanded paragraph provides a more detailed list of duties and responsibilities for the DPC. It includes a requirement to coordinate the purchase of information technology equipment with the G-6/DOIM to ensure compatibility within the state/territory (Para 2-10c).
- Para 3-2 a (4). Clarifies the Physical examination requirements for appointment as USPFO.
- Para 3-3. Incorporates the procedures initiated with All States Memo P04-0019. Each State/Territory must submit two (2) or more nominees to CNGB, ATTN NGB-ZC-PF, at least 12 months prior to the incumbent's tour end date.
- Para 3-5. The initial tour length will increase from four (4) to six (6) years, with follow on extensions of 2 years.
- Para 3-9. This paragraph implements All States Memo P04-0018, addressing absences over 30 days, and the appointment of an Acting USPFO.
- The regulation contains updated references to statutory and regulatory guidance, office reference symbols and acronyms throughout.

Army National Guard

United States Property and Fiscal Officer Appointment, Duties, and Responsibilities

By Order of the Secretaries of the Army and the Air Force:

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History. This printing publishes a revision of NGR 130-6 and ANGI 36-2.

Summary. This regulation prescribes the appointment, mission, duties, responsibilities, and personnel administration of the United States Property and Fiscal Officers (USPFO) for the several States, Puerto Rico, the Virgin Islands, Guam, and the District of Columbia. In addition, it provides for additional duties and authorized assistants for the USPFO. This revision clarifies mission of the USPFO, implements changes in procurement warrant requirements, updates administrative processing and potential reorganization of the USPFO structure. This regulation may not be supplemented.

Applicability. This regulation applies to the Army National Guard, Air National Guard, the Active Army and the Air Force.

Proponent and exception authority. The proponent of this regulation is the Chief, National Guard Bureau (CNGB). The CNGB has the authority to approve exceptions to this regulation that are consistent with controlling law and regulation.

Management control process. This regulation contains management control provisions, but does not identify key management controls that must be evaluated.

Suggested improvements. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) to NGB-ZC-PF, 1411 Jefferson Davis Highway, Arlington, Virginia 22202-3231.

Distribution: Special

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Chapter 1 General

1-1. Purpose

a. This regulation outlines the general duties, responsibilities, and governing policies applicable to the United States Property and Fiscal Officers (USPFO).

b. It also provides procedural instructions for the selection, appointment, grade, pay and allowances, performance rating, promotion, reassignment, retirement, and/or relief of the USPFO.

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 special terms used in this regulation are explained in the glossary.

1-4. Background, mission and status of the USPFO

a. Background. The dual State/Federal status of the National Guard is unique among our military forces. The National Guard in each State, until called to Federal service by the President, is a State militia under the control of the Governor. This fact, coupled with the extensive Federal support provided the National Guard while in militia status, necessitates a Federal internal management control mechanism over these resources. The USPFO, by statute, provides this internal management control mechanism. The USPFO program provides a highly qualified Federal resource manager in each State who is tasked to support the AG's state mission while providing essential oversight of Federal resources.

b. Mission.

(1) As agents of the CNGB, USPFOs receive and account for all funds and property of the United States in the possession of the National Guard of a specific State, and ensure that Federal funds are obligated and expended in conformance with applicable statutes and regulations. They make returns and reports on Federal funds and property as directed by the CNGB and the appropriate Service Secretary.

(2) USPFOs advise and assist the units/organizations/activities within the State to ensure that Federal property is used IAW applicable Department of the Army (DA) or Air Force (DAF) directives as implemented by the CNGB. USPFOs will take appropriate action, to include immediately notifying the AG and/or CNGB (as appropriate) to report irregularities, misuse, or abuse of Federal property or funds issued to the National Guard of the State within their jurisdiction. If there are indications of criminal activity, the USPFO will notify the nearest Air Force Office of Special Investigations (AFOSI) or US Army Criminal Investigations Division (USACID) office, as appropriate.

(3) USPFOs act as Installation/Activity Directors of Logistics, Resource Management, and Contracting within their States and as such manage the logistics support, financial management .

(4) Upon mobilization of a supported unit, the USPFO provides that support necessary for the transition of the mobilized entity into Federal Active Duty status until its arrival at its mobilization station or point of embarkation if a direct deploying unit. The USPFO will further provide that support necessary for the mobilized unit on its return to home station until it is demobilized.

(5) When performing his or her Federal procurement duties, USPFOs are subject to the direct supervision of the CNGB in his or her capacity as the Federal Official through whom all Federal contractual authority flows to the USPFO P&C Office and ANG Base Contracting Offices. The USPFO has overall responsibility to CNGB (through the Principal Assistant Responsible for Contracting (PARC)) for management of Federal procurement within the State and to ensure that Federal procurement procedures, statutes and regulations are used in all Federal acquisitions.

(6) USPFOs have a dual responsibility with respect to their working relationships with the CNGB and the AG, who is the head of the State Military department and selected according to the constitution of the State. USPFOs work for and are responsible to the CNGB to ensure that all applicable laws, regulations, policies, and procedures established by Congress, DoD, DA, and DAF, as implemented by the CNGB, are complied with in their State. On a day-to-day practical basis, USPFOs work directly with the AG to support the Guard Mission. USPFOs must support the AGs and their mission, their programs, and priorities within the limits established by applicable laws and regulations. Adjutants General are encouraged to fully utilize the expertise of the USPFO as a resource in determining optimal methods of accomplishing their goals.

(7) Although the USPFOs may delegate the day-to-day administration of their duties, they always retain ultimate accountability and responsibility.

c. Status.

(1) USPFOs are commissioned officers of the Army National Guard of the United States (ARNGUS) or Air National Guard of the United States (ANGUS) on Federal Active Duty under Title 10 USC 12301(d) and Title 32 USC 708. They are assigned to the National Guard Bureau (NGB) with duty station in the State for which they are appointed as USPFO. USPFOs are an integral part of the NGB Staff and in effect are extensions of the NGB Staff into the States. ARNG USPFOs will wear the NGB Branch insignia. USPFOs do not wear state distinctive unit insignia, shoulder sleeve insignia, or decorations, IAW AR 670-1, para 29-6j.

(2) For UCMJ purposes, the ARNGUS USPFOs are under the jurisdiction of the Commander, Military District of Washington. ANGUS USPFOs are under the jurisdiction of the Commander, 11th Wing located on Bolling AFB, Washington, DC.

(3) USPFOs are not subject to universal assignment in the Army or Air Force and may not be reassigned from the Active Duty assignment of USPFO unless removed from that position IAW Chapter 3 of this regulation.

(4) USPFOs enter into Active Duty and serve in their current Reserve rank, but not to exceed the rank of colonel.

(5) USPFOs will not be appointed to any State office or position, or be assigned or perform National Guard of the State duties. They will not serve as a member of a Federal recognition board, promotion board, or any other board concerning personnel matters, nor will they serve or perform any official duty other than those incident to their assignment as the USPFO.

(6) USPFOs will not substitute for an Active Component Officer when a board requires an Active Component Officer.

(7) USPFOs may serve as active members or technical advisors to State level councils or committees such as Safety, Energy Conservation, Environmental Quality Control Council (EQCC), Readiness, Automation, Financial Management Boards, Program and Budget Advisory Committees (PBACs) and Process Action Teams (PATs).

1-5. Administration

a. General. The CNGB implements approved DA and DAF policies with respect to Federal property and funds allotted and issued to the States, and is responsible for providing USPFOs with adequate additional directives and guidance to ensure compliance and sufficient resources to accomplish the mission of the Office of the USPFO. The CNGB is also responsible for those personnel and administrative matters incident to USPFOs in their status as an officer of the Army or Air National Guard on Active Duty.

b. Position and grade. One position, in the grade of colonel, is allocated each State and is documented in the NGB Table of Distribution and Allowances (TDA). This position will not appear on the State TDA.

1-6. Communications

a. Incoming correspondence. Copies of NGB "All States" memorandums and other correspondence addressed to the AG that indicate the USPFO on the distribution will be mailed directly to the USPFO.

(1) "All States" memorandums and other correspondence of primary interest to the USPFO will be addressed and mailed directly to the USPFO with a copy to the AG.

(2) Funding documents (Army and Air), instructions for Federal contracting matters, as well as other issues pertaining to the functions of the USPFO will be addressed and forwarded directly to the USPFO with a copy to the AG.

b. Outgoing correspondence.

(1) USPFOs are authorized to sign all documents/correspondence pertaining to required NGB reports, fund allocations, class B agent accounts (ARNG only), contracting functional responsibilities, and such other correspondence that may deal with the administration of their duties as prescribed by law, regulations, and current policies.

(2) USPFOs will use only DOD USPFO letterhead stationery for the conduct of official Federal business.

c. Official communications.

(1) DOD USPFO stationery.

(a) Official communications which transmit, direct or task, regarding the USPFO's Federal contracting, logistics or fiscal responsibilities, will be typed on DOD USPFO stationery. This includes actions transmitting official office communications to other agencies, outside of the National Guard of the State and the NGB, in the course of day-to-day operational functions.

(b) When publishing informational documents or forwarding required reports/correspondence to NGB, no authority line will be used.

(2) State AG stationery.

(a) When the AG has delegated this authority, the USPFO will use DOD USPFO stationery and the "FOR THE ADJUTANT GENERAL:" authority line for transmitting official office communications that are directly related to day-to-day operational matters and administration of the office of the USPFO in support of the National Guard of the State.

(b) When specified authority has not been delegated, the USPFO should prepare proposed correspondence, using AG stationery and forward it to the AG for signature.

(3) Regardless of the method used, all correspondence that affects units or activities within a State will be coordinated with the AG prior to dispatch.

(4) USPFO signature blocks.

(a) ARNG USPFOs will use:

Name

Rank, NGB

USPFO for (State)

(b) ANG USPFOs will use:

Name, Rank, USAF

USPFO for (State)

1-7. USPFO Personnel Actions

a. Officer Evaluation Reports/Officer Performance Reports (OER/OPR). OERs/OPRs for USPFOs are prepared IAW AR 623-3 and DA Pam 623-3 or AFI 36-2406, as appropriate. The AG may provide a formal letter of input to assist in formulating the rating. This letter of input will be included in the permanent record of the USPFO. After considering this letter of input, CNGB or Assistant CNGB will rate and/or senior rate the officer.

b. TDY. USPFOs are authorized to issue orders to cover their TDY travel. The Automated Fund Control Orders System (AFCOS) electronically prepares Format 400 travel orders in lieu of DD Form 1610 as authorized by Army Regulation (AR) 600-8-105. Since the funding for the USPFO incumbent is provided through Army National Guard appropriations, this system may be used to prepare orders for Army National Guard or Air National Guard Officers. Using NGB travel order options, the orders for the USPFO may be modified to deviate from all other orders within the state to reflect the official heading for the USPFO, the authentication line "By the Order of the Secretaries of the Army and the Air Force", and the signature block of the USPFO.

c. Bureau Directed Travel. Requirements for Bureau Directed Travel on behalf of CNGB will be initiated, provided for and approved by NGB-ZC-PF.

d. Leave. In coordination with the AG, USPFOs are encouraged to take authorized leave as provided in AR 630-5/AFI 36-3003, Volume III. DA Form 31 (Request and Authority for Leave) will be completed by ARNG USPFOs and sent to NGB-ZC-PF for approval. ANG USPFOs may submit AF Form 988 (Leave Request/Authorization) and submit it to NGB-ZC-PF for approval, or they may submit a request for leave through Leaveweb with NGB-ZC-PF as the approving authority.

(1) ARNG. The completed DA Form 31 will be provided to NGB-ARZ-T, when approved by NGB-ZC-PF, for appropriate distribution.

(a) No communications with NGB-ARZ-T are required as long as the leave commences and terminates as specified on approved DA Form 31.

(b) If the leave taken does not coincide with approved leave request, the USPFO will advise NGB-ZC-PF of the correct departure/return dates.

(2) ANG. After approval by NGB-ZC-PF, AF Form 988 will be forwarded to the servicing AF Accounting and Finance office.

e. Armed Forces Common Access Card (CAC). Upon reporting for Active Duty, ARNG USPFOs will report to NGB for in processing. All necessary actions will be accomplished to bring the officer on Active Duty, to include issue of appropriate Armed Forces Identification Card. Similar in processing for ANG USPFOs will be accomplished at the Air Force facility supporting the State ANG Headquarters.

f. Uniformed Services Dependent Identification and Privilege Card (DD Form 1173). Application for the Uniformed Services Identification and Privilege Card (DD Form 1172) will be submitted to the nearest active military installation or State AG office for issuance of DD Form 1173 for authorized dependents (AR 640-3 and AFI 36-3001).

g. Medical attachment. USPFOs will receive medical and dental support from a designated active military medical treatment facility or through TRICARE. Authorized dependents also may receive medical and dental care at the designated facility within the limitation prescribed in AR 40-121/AFI 41-115, subject to the local availability of doctors and facilities or through TRICARE.

h. Medical examination. It is the personal responsibility of the USPFO to ensure that medical examinations and Annual Medical Screening are accomplished as required under AR 40-501/AFI 48-123 and/or by NGB-ZC-PF.

(1) USPFOs will maintain the weight standards prescribed by AR 600-9 or AFI 10-248, as appropriate. USPFOs will certify to CNGB, ATTN: NGB-ZC-PF semi-annually for ARNG USPFOs and annually for ANG USPFOs, in conjunction with the APFT, whether they meet the weight standards required by applicable service regulations. Documentation on the Army Physical Fitness Test Scorecard (DA Form 705) will be adequate for ARNG officers provided standards are met.

(2) Should a USPFO not meet the standard, immediate action will be initiated by NGB-ZC-PF as required by the applicable regulation to achieve compliance.

(3) ARNG USPFOs will participate in the cardiovascular screening program IAW AR 40-501. When cleared to participate in the Army 40 and over Training and Testing Program, a copy of the DA Form 4970-E will be forwarded to CNGB, ATTN: NGB-ZC-PF.

i. Physical fitness.

(1) ARNG USPFOs will participate in the Army Physical Fitness Test (APFT) IAW AR 350-41, Chapter 9, and FM 21-20. Each Army USPFO will maintain a DA Form 705. A copy of the DA Form 705 and applicable profile or screening documentation will be forwarded to CNGB, ATTN: NGB-ZC-PF semi-annually when the APFT is administered (AR 350-41, 9-8b., (1)) generally in April and October of each year.

(2) ANG USPFOs will participate in the Air Force Physical Fitness Test IAW AFI 10-248. Each USPFO (AF) will maintain an AF Form 379. A copy of the form will be forwarded to CNGB, ATTN: NGB-ZC-PF each time the test is administered.

(3) In the event that a USPFO is assigned a physical profile, coordination with the local Fitness Trainer to schedule a make-up fitness test is the USPFO's responsibility. A copy of the updated DA 705/AF 379 and profile will be provided to NGB-ZC-PF.

j. Promotion. Promotion of ARNG USPFOs will be governed by AR 135-155, and NGR 600-100. NGR(AF) 36-4 is to be used for processing ANG USPFOs' Active Duty (AD) promotions. The State is responsible for preparing the recommendation for promotion and forwarding package to NGB-ZC-PF who will send it to the appropriate agency.

k. Personnel records. ARNG USPFOs. The Headquarters, Department of the Army Military Support Personnel Center (JDPEs-MP), 1400 Key Boulevard, Rosslyn, Virginia 20310, will maintain official personnel records for ARNG USPFOs. A working personnel file will be maintained by NGB-ZC-PF. ANG USPFOs. Master personnel records for ANG USPFOs will be maintained at the Headquarters, Air Reserve Personnel Center, 6760 E. Irvington Place, #4000, Denver CO, 80280-4000. The field records, normally maintained by the respective States, will be maintained by the Military Personnel Flight (MPF) designated in Active Duty orders.

l. Personal affairs. Personal affairs counseling and legal assistance, such as wills, powers of attorney, etc., will be obtained from the nearest active military installation. USPFOs should become familiar with the respective service pamphlet on personal affairs and aid for their dependents.

m. Retirement. If qualified, USPFOs may be retired under Title 10 USC 3911 or 8911, as appropriate, or receive retired pay under Title 10 USC 12731, et seq.

n. Pay and allowance. USPFOs will receive the same pay and allowances as other officers of the Active Army or Air Force of the same grade and length of service. In addition, they will be entitled to the rights, privileges, and benefits as provided by law for an officer of the Army or Air Force Reserve in the same grade and length of service. The Military Pay Branch, Office of the USPFO, providing that office has DJMS-AC pay processing capability, will accomplish processing. Otherwise, the Military District of Washington Finance office will process the pay for Army officers and the servicing Air Force Installation for Air Force officers.

o. Quarters. When the Office of a USPFO is located on or near an Army or Air Force installation, that installation commander will, upon request from the concerned USPFO and IAW established policies, provide quarters to the USPFO in the same manner as other officers assigned to that locale on detached duty.

p. Death. Death of USPFOs on Active Duty will be reported IAW AR 600-10/AFI 36-3002. In addition, a telephonic report will be made to CNGB, ATTN: NGB-ZC-PF during normal duty hours. After duty hours, the report will be made to the NGB Operations Center. The NGB Operations Center will notify NGB-ZC-PF at the start of the next duty day.

q. USPFO participation in outside commercial activities. USPFOs may engage in commercial activities outside their normal Federal duties so long as these activities do not interfere with the performance of their Federal duties or violate the provisions of DOD 5500.7-R, the Joint Ethics Regulation (JER). In this regard, USPFOs must avoid association with commercial firms with which the National Guard or Active Component does business. Moreover, USPFOs must avoid not only a direct conflict of interest, but also the appearance of a conflict of interest. USPFOs must advise the CNGB of any proposed commercial activity that might be construed to be in contravention of these principles, and refrain from any doubtful activity unless written approval from NGB-JA has been received.

r. Awards. USPFOs may be recognized for contributions to their State, the National Guard, or NGB.

(1) State. State awards will be processed IAW applicable State directives with an information copy of any recommendation, citation, or orders furnished NGB-ZC-PF. However, USPFOs may not wear State awards while on Active Duty under Title 10 USC.

(2) NGB. Recommendations for NGB awards may be initiated at any level. Recommendations initiated at State level will be forwarded to NGB-ZC-PF for appropriate staff action.

(3) Federal awards may be initiated at any level in accordance with AR 672-5-1/AFI 36-2803. Recommendations initiated at State level will be forwarded to NGB-ZC-PF for appropriate staff action.

Chapter 2 Responsibilities

2-1. Duties and Responsibilities

General. USPFO responsibilities are prescribed by the following Federal statutes: Title 32 USC 708, prescribes the position of a Property and Fiscal Officer. Title 32 USC Section 710 provides for Army, Air Force and National Guard regulations and policies regarding the accountability of property issued to the National Guard. Title 10 Section 10503 prescribes the National Guard Bureau Charter requiring the CNGB, through the USPFO, to supervise the acquisition, supply and accountability for Federal property issued to the National Guard. These duties and responsibilities shall not be abrogated by State laws or regulations or by local operating agreements or arrangements. USPFO duties and responsibilities shall be carried out by fulltime staff assigned directly under his/her daily operational control and supervision, and by Assistant USPFOs. Assignment of any duty or responsibility to a USPFO or his/her staff by the AG, which is not fully consistent with the intent and purpose of Title 32 USC 708 and this regulation, is not permissible.

a. USPFOs are personally accountable by statute and responsible for the proper obligation and expenditure of all Federal funds in the possession of the National Guard of the State (32 USC 708). They are required to authenticate requirements, certify as to authority and authorize the expenditure of funds for property, supplies, equipment, services and payrolls. USPFOs are responsible for the accuracy of payrolls for all personnel who are compensated from Federal funds.

b. USPFOs are personally responsible to the CNGB to provide financial and logistical resources for the maintenance of Federal property in the possession of the National Guard of the State (32 USC 10503).

c. USPFOs furnish advice and assistance to units/organizations/activities within the State to ensure that Federal funds and property are used in conformance with applicable laws and regulations.

d. USPFOs make returns and reports on Federal funds and property as directed by the Secretaries of the Army and Air Force and the Chief, National Guard Bureau (Title 32 USC 708).

e. USPFOs operate fiscal station(s), receive allotments of Federal funds and maintain fiscal accounting records for all Federal funds, as prescribed by DA, DAF and NGB directives.

f. USPFOs personally account for all ARNG and ANG Federal property (32 USC 710).

g. USPFOs operate the ARNG logistic support systems in accordance with paragraph 4a, AR 130-400 and operate the AF Standard Base Supply System IAW chapter 17, Sect 17B, paragraph 17.6.2.2, AFMAN 23-110.

h. USPFOs shall comply with the contents of DoD 5500.7-R (Joint Ethics Regulation).

i. When directed by CNGB USPFOs will coordinate, under proper authority, federal mobilization, transportation, finance, logistics, purchasing and contracting actions, and inter/intra service agreements for Joint Operations. By virtue of their Title 10 USC appointment authority and responsibilities, USPFOs bring inherent capabilities to support Joint Force Headquarters operations. USPFO JFHQ joint capabilities are specifically noted in this regulation.

j. Contracting Officer. USPFOs may be appointed as Contracting Officer providing he/she is qualified. A certificate of appointment as a Contracting Officer (SF 1402) may be issued by the PARC authorizing the USPFO to

act as the contracting officer for all Federally funded contracts. The USPFOs and contracting officers under their jurisdiction are not authorized to act as a State contracting officer.

k. USPFOs are appointed as Transportation Officers responsible for commercial movements of personnel, supplies, and equipment in support of Federal requirements within the State. USPFOs are also responsible for commercial mobilization movements of ARNG and ANG personnel, supplies and equipment support requirements. Transportation officer duties will be executed in accordance with the provisions of DoD Directive 4500.9-R and DoD Regulation 4500.9-R, Parts I and II.

l. USPFOs are appointed as Certifying Officers for Army and Air funds by order of the DFAS Center (DoD Regulation 7000.14-R, Chap 33, Vol 5).

m. USPFOs will be appointed by the PARC as Grants Officers for purposes of representing the Federal Government in administering all agreements between NGB and the National Guard of the State. Additionally, with the concurrence of CNGB, the USPFOs may be authorized to administer other Federal-State agreements where the Federal Government provides Federal funds to the National Guard of the State (DODGARS 21.220 and NGR 5-1/ANGI 63-101).

n. USPFOs are appointed as the Artifact Responsible Officer (ARO) by order of the Department of the Army Center of Military History (DAMH-MD)(AR 870-20 para 2-2e, AR 735-5 para 2-8c and NGR 870-20).

2-2. Organization

Specified core functions must remain with the USPFO in support of statutory or inherently Federal functions assigned to the National Guard Bureau (Para 2-2b, below). Some functions are not statutory requirements, but are regulatory requirements. These functions could be moved to the JFHQ-S once the regulatory guidance is changed (Para 2-2c, below). Other functions have traditionally been aligned under the USPFO, but could be moved to the JFHQ-S without substantive changes to law or regulation (Para 2-2d, below).

a. In the core USPFO structure there are certain activities and functions that must remain with the USPFO because they are defined as statutory or inherently Federal in nature. These functions are outlined below.

- (1) Federal Grants Officer
- (2) Receipt and Account for all Federal Funds
- (3) Receipt and Account for all Federal Property (Both Real Property and Equipment)
- (4) Federal Transportation Officer
- (5) Federal Purchasing and Contracting Officers
- (6) Management and control of all Federal Data Bases of Record (DBOR)

b. The core USPFO structure will be documented into six organizational areas as outlined below.

(1) Administrative. This organizational area of the USPFO is typical of an administration function and includes the Deputy USPFO and various administrative support personnel as required.

(2) Internal Review is inherently Federal in nature. The auditors report to and are a part of the USPFO.

(3) Purchasing and Contracting (P&C) is inherently Federal in nature. Warranted Federal contracting officers able to bind the Federal Government contractually must be linked to and supervised through the Federal contracting system. Cooperative Agreements are not contractual in nature. 31 USC 63 defines the difference between contracts and assistance instruments (grants and cooperative agreements. Cooperative agreement management is directly related to the statutory requirement to receive and account for all Federal funds. The Government Purchase Card (GPC) program is to be managed in the P&C section. Management of the GPC program is an inherently federal function.

(4) Financial Management core functions, in addition to administrative staff and Quality Assurance, who work directly for the Financial Manager include:

- (a) Accounting
- (b) Budget
- (5) Data Processing Center core functions include:
 - (a) Systems Administration
 - (b) Data Base Administration
 - (c) Program Administration
- (6) Property Management and Accountability core functions include.
 - (a) Property Management
 - (b) Storage and Distribution

c. Some functions have traditionally been considered part of the USPFO however, are not considered to be statutory or inherently federal in nature. Once regulatory guidance has been changed these functions could be moved to JFHQ-S or remain with the USPFO. They are:

- (1) Military Pay, (NGR 37-104-3, para 1-4c)
- (2) Technician Pay (NGR (AR) 37-105, para 1-4b(3))
- d. Functions that have traditionally been considered part of the USPFO however, are not considered to be statutory or inherently federal in nature and could be moved to JFHQ-S or remain with the USPFO are:
 - (1) Commercial Accounts
 - (2) Travel Pay
 - (3) Government Travel Card
 - (4) Help Desk
 - (5) Network Administration
 - (6) Material Management
 - (7) Commercial Transportation. USPFO may appoint a Transportation Agent from within or out side of his office.

2-3. Authorized assistants for the USPFO

a. Director of Property and Fiscal Operations (DPFO) (Formerly Supervisory Logistics Management Specialist (SLMS)). Each State is authorized a technician full-time position designated as the DPFO in the Office of the USPFO. The Director works for and is directly responsible to the USPFO for supervising the following USPFO staff divisions: Supply and Services, Comptroller, Data Processing Center, Purchasing and Contracting. The DPFO also coordinates with all ANG Assistant USPFOs. In the absence of the USPFO, the DPFO acts for him/her within the limits of authority established by law and in writing by the USPFO.

b. Assistant USPFOs for Air (Fiscal). USPFOs may appoint the ANG Financial Manager (base comptroller) at each ANG flying base, an officer at each Training Support Squadron (TSS) or the Budget Analyst in each Air Defense Sector as an Assistant USPFO for Air (Fiscal). Fiscal Assistant USPFOs will be directly responsible to the USPFO for fund accountability and certification of federal payrolls. Assistant USPFOs will report directly to the USPFO regarding the ANG Management Control Program. USPFOs may delegate the Assistant USPFO for Air (Fiscal) the authority for executing the fiscal accounting programs and authorize the use of assigned fiscal station numbers. If the USPFO elects not to appoint an Assistant USPFO for Air (Fiscal), he/she must operate the Accounting Disbursement Station Number (ADSN), provide required certifications for the flying bases or training support centers, and provide the required financial reports.

c. Assistant USPFOs for Air (Property).

(1) The USPFO is responsible for ensuring that proper oversight, accountability, and management control programs are in place for the safeguarding of all government property, to include Information Technology Equipment. USPFOs will appoint by letter appointment the Logistics Readiness Squadron Operations Officer (LRSOO) at each ANG flying base and an officer at each TSS as Assistant USPFO for Air (Property). They will be directly responsible to the USPFO for property accountability and will assist in implementing procedures and maintaining federal property records outlined in AF and ANG directives.

(2) Air National Guard Information Technology Equipment Accountability. The base Communications and Information Systems Officer (CSO) is responsible for the overall management of the base level Computer Systems Management Program in accordance with Air Force Instructions 33-112 and 23-111. The information technology equipment will be accounted for using the Asset Inventory Manager (AIM). Information technology equipment custodians will be appointed and trained in accordance with current directives. A current list of items considered to be accountable on AIM, as determined by higher headquarters, will be forwarded by letter to the base CSO. A copy of this letter will be provided to the Assistant USPFO for Air (Property) for filing. Annually, NLT 1 August, the base CSO will forward a copy of the completed AIM inventory to the Assistant USPFO for Air (Property). A cover letter indicating that all information technology equipment custodians have been appointed and trained will accompany the inventory listing. A statement will also be provided to indicate completion of the annual inventory. Discrepancies in the documentation will be directed to the base CSO and/or USPFO for follow-up action. The Assistant USPFO for Air (Property) will maintain a file of these records, as outlined in applicable AF/ANG directives to account for all Federal real property.

d. Assistant USPFOs for Air (Real Property). The USPFO shall appoint the ANG base civil engineer at each ANG flying base and an officer at each Permanent Field Training Site (PFTS) as Assistant USPFO for Air (Real Property). They will be directly responsible to the USPFO for real property accountability, and will implement and maintain all real property records as outlined in applicable AF/ANG directives to account for all Federal real property.

e. Assistant USPFOs for Army (Real Property). USPFO shall appoint the Construction and Facilities Manager (CFMO) as the Assistant USPFO for Army (Real Property). They will be directly responsible to the USPFO for

establishing and maintaining Army Real Property records and accounts. Delegated responsibilities will be limited to implementing procedures as outlined in applicable Army and Army National Guard directives and within the authority established in writing by the USPFO. They will assist the USPFO in the proper management of Federal real property. Accountability for Federal real property will remain with the USPFO and all reports must be submitted in their name. The Assistant USPFO for Real Property, will, in addition to other duties, provide necessary oversight of all services, supplies and construction projects funded under the Cooperative Agreements or other instruments, which provide Federal funds for ARNG/ANG facilities, as appropriate. When directed by the USPFO they will pre-certify as to the receipt, adequacy and acceptance of supplies/services provided by the State under applicable agreements.

f. Transportation Agents. USPFOs may appoint transportation agents to assist them in executing their Federal transportation responsibilities. (DoD Regulation 4500-9-R, Part I, Chap 101 C, para 13d and Part II, Chap 201, para 13d).

2-4. Authorized Full-Time Support Staff

In addition to those assistants stated above, USPFOs are authorized a full time support staff IAW the Full-Time Support Division Staffing Guide. These personnel will be directly assigned under the USPFO's daily operational control and supervision.

2-5. Property Management and Accountability

General. Title 32 USC 708 (b) states "Each property and fiscal officer (USPFO) shall receipt and account for all funds and property of the United States in the possession of the National Guard for which he/she is property and fiscal officer and make returns and reports concerning that property and funds required by the secretary concerned." CNGB Charter page 2, paragraph (6) and 10 USC 10503 further defines this law signed by the Secretary of the Army and Secretary of the Air Force. The charter makes it clear that the CNGB, through the USPFO, is responsible for supervising the acquisition, supply, and accountability of Federal property issued to the National Guard of the state.

a. USPFO (ARNG) responsibilities:

(1) USPFOs are personally responsible for and will perform or operate the following:

(a) Installation Supply Operations (AR 710-2 para 4-1).

(b) Receipt and account for all Federal property (AR 725-50 para 1-19 and AR 710-2 para 4-30).

(c) Property returns (AR 710-2 para 4-37).

(d) Property asset reporting (AR 710-2 para 4-47).

(e) Artifact Responsible Officer (NGR (Army) 870-20 para 2-1 f).

(f) Class V Ammunition Accountability (Section 708b USC 32).

(g) Ammunition Storage and Distribution (AR 130-400).

(h) Final Review Authority for Financial Liability Investigation of Property Loss.

(2) To assist the USPFO in carrying out his/her logistics statutory duties the AG will provide, as a minimum, the Full Time Staffing (FTS) sections indicated below. These sections will be under the USPFO's direct supervision at levels commensurate with the Managed Level of Resource (MLR) as established by NGB-HR:

(a) Material Management Branch

(b) Property Management Branch

(c) Storage and Distribution Branch

(d) Commercial Transportation Branch

b. USPFO (ANG) responsibilities:

(1) The USPFO is responsible for ensuring that proper oversight and accountability programs IAW AFI 23-111 are in place for the safeguarding of all Government property.

(2) To assist in executing his/her responsibility the USPFO may, by letter of appointment, designate the supply management officer (LRSOO) at each ANG flying base and an officer at each Training Support Squadron (TSS) as Assistant USPFO for Air (Property). The Assistant USPFO for Air (Property) will be directly responsible to the USPFO for property accountability and will assist in establishing necessary property records and procedures (AFMAN 23-110) required to account for all Federal property issued to that flying base or TSS.

c. USPFO (Joint Force) responsibilities:

(1) When directed by CNGB the USPFO will provide Federal installation level supply services and support to other services of DoD and other Federal agencies.

(2) Serves as the Support Agreement Manager (SAM) for interservice and intergovernmental support agreements both as suppliers or receivers of support (Section E, para 2b and Section F, para 2a DODI 4000.19).

(3) Serves as the state POC for the Joint Interservice Regional Support Group (JIRSG)(DOD1 I 4000.19 para 5.2) designed to promote interservice, interdepartmental support within DoD and among participating non-DoD agencies.

d. USPFOS will ensure that they receive appropriate documentation, through the AG, that all supplies and equipment which Property Book Officers (PBO) and LRSOO sign for, are accounted for during periodic inventories, change of command inventories and PBO or LRSOO hand receipt holder inventories.

2-6. Financial Management

General. In accordance with 32 USC § 708 (b)(1), “Each property and fiscal officer shall receive and account for all funds of the United States in the possession of the National Guard for which he is property and fiscal officer.” Additionally, 32 USC § 708 (b)(2), states “Each property and fiscal officer shall make returns and reports concerning those funds as required by the Secretary concerned.” The USPFO has Comptroller organizations within the Army and Air Guard to assist in carrying out his/her statutory responsibility. The USPFO’s financial management responsibility cannot be delegated (NG Pam (AR) 37-1, paragraph 1-4.a.).

a. USPFOS are responsible for properly obligating, accounting, reporting, and administratively controlling all Federal funds allotted to the National Guard of the State by NGB and other Federal Government agencies in accordance with statute, regulation and NGB policy.

b. Receipt of Federal funds. USPFOS receive appropriated funds from NGB through the respective Army and Air Force budget distribution system. USPFOS further distribute these funds to ARNG Program Managers and Wing Commanders for operating various programs within their state. (NG Pam (AR) 37-1, paragraph 1-4 and ANGI 65-601, paragraph 2.3.2)

(1) ARNG funding programs and ANG budget authorizations are the annual limitations on the amount of obligations of Federal funds allotted to the State by NGB or other Federal agencies.

(2) USPFOS are responsible for ensuring that these funds are used only for the specific purpose prescribed by the applicable Appropriations and Authorization Acts as implemented by the CNGB and further, that limits are not exceeded. (NG Pam (AR) 37-1, paragraph 1-4 and ANGI 65-601, paragraph 2.3.2)

(3) USPFOS will periodically review use of funds and advise the AGs of their findings.

(4) USPFOS will provide technical assistance and advice to the AGs and/or their staff. They will also advise the Program Budget Advisory Committee (PBAC) (ARNG) and the Financial Management Board (FMB) (ANG) on budget preparation and subsequent State plans for budget execution of allotted funds.

c. Decentralization of fund control. Decentralized fund control is the financial management system that will be used within the ARNG and the ANG as it aligns the responsibilities for financial control with management (program manager) responsibilities. Details are outlined in NG Pam (AR) 37-1, ANGI 65-601, and DOD 7000.14R, Volume 14. The USPFO by statute retains the authority and responsibility for proper fund utilization by the National Guard of the State and funds shall be issued directly to the USPFO. The USPFO shall determine the proper procedures to be used that will ensure that funds are adequately managed.

d. Collections. USPFOS, or their designated representatives, are authorized to receive or collect moneys due the Federal Government by receipt of cash, check, money order, or payroll deduction. When receipts or collections are cash, check, or money order, they will be properly vouchered and transmitted to the appropriate Defense Finance and Accounting Office (DFAS).

e. Processing vouchers. All vouchers pertaining to Federal funds specifically allotted to the State will be transmitted by USPFOS, or their designated representative to the Defense disbursing office designated to render financial service to the State.

f. Maintenance of technician pay records. To ensure proper management controls, USPFOS may process technician pay and maintain all appropriate pay records and supporting documentary evidence pertaining to National Guard Technician personnel employed by the State under provisions of Title 32 USC 709. USPFOS are responsible for compliance with current regulations concerning Federal employee payment. (NGR (AR) 37-105)

g. Military pay, travel pay, and vendor pay payment responsibility.

(1) ARNG. Military pay procedures (to include Title 32 AGR), DJMS-RC and DJMS-AC, are contained in AR 37-104-4, NGR (AR) 37-104-3 and DoD 7000.14-R, Volume 7a. Travel pay is covered in JTR Volume 1, Military and JTR Volume 2, DoD Civilian.

(2) ANG. Military pay procedures (to include Title 32 AGR), DJMS-RC and DJMS-AC, are contained in ANGI 65-01 and DoD 7000.14-R, Volume 7a. Travel pay is covered in JTR Volume 1, Military and JTR Volume 2, DoD Civilian. Policies and procedures defined in the aforementioned regulations shall be followed by USPFOS.

(3) By order of the servicing DFAS Directorate for Centralized Disbursing, the USPFO may be appointed as a Disbursing Officer (class B agent) for Army or Air pay. (DoD 7000.14-R, Vol 2, Chap 2, para 020103.

(4) USPFOs are responsible for processing vendor payments for DFAS-IN in accordance with DFAS-IN Reg 37-1 (chap 9).

h. Certifying officials.

(1) ARNG. USPFOs are the certifying officials for disbursements made by DFAS. The USPFO will appoint, in writing to the appropriate DFAS office, other members of the USPFO staff as certifying officers (DoD Reg 7000.14-R para 330501, Chap 33, Vol 5).

(2) ANG.

(a) USPFOs will appoint, in writing to the appropriate DFAS Office, ANG commissioned officers, airmen or civilians, as certifying officials to attest to the correctness of statements and facts, and accuracy of accounts and amounts appearing on vouchers, or other documents for payment by DFAS (DoD Reg 7000.14-R para 330501, Chap 33, Vol 5).

(b) The responsibility for certifying fund availability is restricted to the holder of a funding document (USPFO), Assistant USPFOs for Air (Fiscal), or other persons directly under their supervisory control and appointed by the USPFO in writing. Written appointments of certifying officials shall specifically designate the extent of the authority to certify and state how certifications are to be made.

(c) The Assistant USPFO for Air (Fiscal) will serve as the Base Workday Control Officer (BWCO) and will provide monthly workday reports to the USPFO. (ANGI 65-101, para 1.3)

2-7. Contracting and Cooperative/ Agreement Responsibilities

a. Procurement Contracts.

(1) Authority. NGB is a contracting activity for the Department of the Army (DFARS 202.101). The Head of the Contracting Activity (HCA) is the CNGB, who appoints a Principal Assistant Responsible for Contracting (PARC) (AFARS 5101.601). The PARC reports directly to the HCA and oversees activities of all National Guard contracting offices. The PARC has sole authority within NGB to appoint contracting officers based on the recommendation of the USPFO. Authority to nominate qualified personnel to PARC for appointment/termination as Contracting Officers or agents rests with the USPFO. Such contracting officers are limited to individuals assigned to the USPFO Purchasing and Contracting Office and the Air National Guard Base Contracting Office (NGFARS 1-603-1(2) (S-100) (A)). The USPFO is the Federal official through whom all Federal contractual authority flows to the P & C Office and the ANG Base Contracting Office (NGFARS 2.101).

(2) General. When authorized by the CNGB, USPFO's may perform contracting responsibilities in accordance with applicable regulations. Although USPFOs will not be members of the Acquisition Work Force, their senior contracting personnel will be fully qualified members of the Acquisition Corps.

(3) Responsibilities.

(a) Standard Procurement System (SPS). The USPFO is responsible for ensuring contracting personnel have access to the SPS, the contract writing system for the NGB, and its interfaces. In doing so, the USPFO must:

(1) Recommend and appoint a Primary and Alternate System Administrator for each State or Territory. The appointee must meet requirements established by the NGB-ZC-PARC and Headquarters, Army Contracting Component. Ensure that the Primary and Alternate System Administrator become registered authorized callers to CACI Help Desk and complete required mandatory courses issued by CACI (SPS product developer).

(2) Ensure that system operation is supported by the local DPC and DCSIM and is fully compliant with the National Operation Center (NOC) for the Army National Guard Wide Area Network (Willow Oaks) and the National Operation Support Center (NOSC) Wide Area Network (Kansas) enterprise architecture.

(3) Ensure compliance with NGB-ZC-PARC E-commerce policy as it relates to all contracting related electronic functions.

(b) Competition Advocate. USPFOs are designated as the Local Competition Advocate and the proponent for Small and Disadvantaged Business Utilization (SADBU) for their state (NGFARS 6.501-1 (S-100)).

(c) Chief of the Contracting Office. The USPFO's manage all Federal procurement actions at state level. In the exercise of this responsibility USPFOs are directly responsible to CNGB through the PARC.

(4) State Contracts. USPFOs shall not act as contracting officers in any contract accomplished by a state contract, including construction or related contract using contributions made by the Federal Government under authority of Title 10 USC 18233(a) (2), (3) or (4).

(5) Inspections. USPFOs are responsible for making periodic and final inspections to ensure that all work specified under any contract administered by them and performed by appointed Federal contracting officers is performed in accordance with the contract specifications and applicable Federal acquisition regulations. Such

inspections may be made by designated ANG or ARNG personnel when specifically directed, in writing, to do so by the USPFO.

(a) State Contracts Inspections. USPFOs, as the NGB representative, or their duly appointed designee, shall be responsible for making periodic and final inspections of all projects constructed under State contracts using Federal funding provided through the USPFO. These inspections are intended to insure that all work required and performed is completed in accordance with the contract plans and specifications.

(b) ANG Inspections. USPFOs are responsible for oversight of each ANG base procurement activity and at least annually shall conduct a review of contracts/purchase actions initiated by them. Appropriate corrective action of deficiencies noted shall be promptly taken.

b. Agreements

(1) Cooperative Agreements

(a) The USPFO receives authority for execution and oversight of Federal/State Cooperative Agreements from the same authority as for procurement contracts—from the Department of Defense through DA through the CNGB, as the HCA, and through the PARC who appoints the USPFO as the Grants Officer giving the USPFO sole authority in each state to sign and execute cooperative agreements.

(b) Cooperative Agreements are authorized under Federal statute as a means to convey Federal funds to a state for operation and maintenance of the National Guard (32 USC 106 & 107). Federal Construction Funds may also be conveyed to a State through a cooperative agreement

(c) The USPFO is personally accountable by statute and responsible for the proper obligation and expenditure of all Federal funds provided to the state through cooperative agreements. The USPFO is responsible to ensure that all Federal funds are expended on authorized projects or programs set forth in cooperative agreements and their appendices. The USPFO shall appoint Federal Program Directors at the state level, with AG coordination, to ensure proper execution of the Federal funds (DODGARS 21.220 and NGR 5-1/ANGI 63-101).

(2) Interservice Support Agreements (ISA.)

(a) The USPFO is statutorily accountable for all Federal funds and property at the state level and thus is the Title 10 official who is the agent of the National Guard Bureau and the sole authority to sign and execute ISA's within the state (32 USC 708, DOD Instruction 4000.19, NGR 5-2/ANGI 63-102).

(b) In accordance with the Economy Act of 1932, as amended, (31 USC 1535) the USPFO is authorized to enter into agreements with other Federal agencies for the acquisition or provision of needed goods and services that can be obtained more economically through the use of such agreements.

(c) USPFO responsibilities for the proper execution of ISAs are detailed in NGR 5-2/ANGI 63-102, Para 1-8d.

2-8. Transportation Responsibilities

General. As the appointed Transportation Officer (TO), USPFOs are responsible for commercial movements of personnel, supplies and equipment in support of ARNG and ANG elements (including mobilizations) within their State (AR 130-300). TO responsibilities will be executed in accordance with DOD Directive 4500.9-R, DOD Regulation 4500.9-R Part I and Part II, and Military Transportation Mobility Command (MTMC) directives and AFI 24-401, AFI 24-201.

a. ARNG. USPFO mobilization responsibilities for the ARNG are detailed in VOL III, Appendix B, FORSCOM Reg 500-3-3 (FORMDEPS) Reserve Component Unit Commander's Handbook (RCUCH)

b. ANG. USPFOs will not coordinate any agreement with other than DOD organizations, or award contracts for commercial travel of ANG units without prior coordination and approval from NGB/A4RDT .

c. Joint Force Support. 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.

2-9. Audit Responsibilities

USPFOs receive and account for all funds and property of the United States in the possession of the state National Guard (ARNG & ANG jointly) and is therefore the audit focal point for all internal and external audits and reviews within their jurisdiction. The primary USPFO responsibilities are, but not limited to, facilitate, monitor progress and responsiveness, coordinate, audit and review findings and corrective actions and accomplish follow up as needed for all internal and external Federal audits and reviews of the National Guard of the State and its activities. (Title 32 USC 708. See also 10 USC 10503.)

a. Internal Review. USPFOs are responsible for establishing an Internal Review office and an audit program in accordance with AR 11-7 and NGR 11-7. To accomplish this function, the USPFO is provided an Internal Review

(IR) Division. This Division will conduct reviews in accordance with Generally Accepted Government Audit Standards (GAGAS) issued by the Comptroller General of the United States. The USPFO will ensure that the IR division remains independent of all functional areas and conducts its mission in accordance with GAGAS. The supervision of the activity may not be delegated to a subordinate manager except in cases of prolonged absence of the USPFO. USPFOs will ensure that the IR Division is used for its intended purpose and not to supplement or duplicate duties or responsibilities of other functional areas.

(1) Risk Assessments of major areas using Auditable Entity File or the Management Control programs is considered or included in any published Annual Audit Plan. (NGB Pam 11 -2 and AR 11-2, Management Control)

(2) Audits are IAW published NGB Quality Control guidance.

(3) All IR reports will be forwarded through the USPFO. The USPFO may provide comment depending upon the severity of the findings and extent of the recommendations and forward the reports to the AG for prompt action.

(4) The IR auditors are vigilant of suspected fraud, waste, mismanagement or improper/illegal acts involving Federal resources during internal reviews and audits. Upon detection, they will verbally report this activity to the USPFO. USPFOs will take appropriate action in accordance with current statute/regulations.

(5) Functional area internal reviews will be accomplished to determine accountability, compliance with applicable regulations, extent to which organizations are using their resources economically and efficiently, and whether desired results are being achieved in a cost effective manner. This will include reviews to:

(a) Determine the adequacy of controls relative to accountable records of the organization (31 USC Chap. 35 - Accounting & Collection AR 11-2 Management Control).

(b) Determine and report the effect that noncompliance with established policy and directives is having on internal management controls, mission, readiness and mobilization. Evaluate management's impact on resources in terms of economy and efficiency.

(c) Determine compliance with Cooperative Agreements for construction, operation of facilities and selected activities (i.e. security, environment, firefighters) ensuring the proper use of Federal resources/ assets.

(d) Evaluate management's effectiveness from a logistical and financial standpoint.

b. External Federal Audits. Teams from the Army or Air Force Audit Agencies may audit the accounts of the USPFO periodically and submit the results to the CNGB for appropriate action. NGB auditors representing the CNGB may also review USPFO accounts and operations. In addition, the accounts of the USPFO are subject to examination by representatives from the Government Accountability Office, the Department of Defense Inspector General, and the Defense Contracting Audit Agency. Moreover, teams from DFAS and NGB will perform finance and accounting assistance visits to review the financial operations of ARNG activities IAW AR 11-37. The Army or Air Force Audit Agency will notify the USPFO ten (10) working days prior to their arrival in the state.

c. Other Inspections, Assessments, Audits. USPFOs undergo many inspections, audits, assessments, evaluation assistance and other external visits. The following establishes execution and coordination responsibility for such visits from the agencies external to the National Guard Bureau:

(1) IG Inspections. 32 USC 105 provides that the Secretary of the Army shall inspect the accounts and records of each Property and Fiscal officer (to include any federal database record) and to ensure that those records and accounts are properly maintained. These reports of inspections, by statute, are the basis for determining whether the National Guard is entitled to the issue of military property as authorized under Title 10 USC and to retain that property. Inspections by an Inspector General will be conducted at least once every two years. As appropriate, NGB-IG will hand off findings and recommendations to NGB proponents and occasionally through SAF/IG and SAIG. NGB-IG and NGB-ZC-PF will review and monitor USPFO corrective actions. Copies of all Army MACOM and Air Force MAJCOM IG inspection reports will be forwarded to CNGB, ATTN: NGB-IG and NGB-ZC-PF.

(2) Non-IG inspections of USPFOs will be coordinated through NGB-IG.

(3) External USPFO Audits will be coordinated through the NGB Office of Internal Review and Audit Compliance (ATTN: NGB-ZC-IR).

(4) All other assessments, evaluations, assistance, or other visits by agencies external to NGB will be coordinated through NGB-ZC-PF.

2-10. Data Processing Center (DPC)

General. DPCs are under the supervision and control of the USPFO to facilitate statutory reporting responsibilities, under Title 32, USC 708 and Title 10, USC 10503, with respect to accountability for Federal funds and property, both pre- and post-mobilization. These statutory requirements shall not be delegated.

- a. Supervise and control/administer all locally maintained Federal databases of record (DBOR) in support of the USPFO's Federal requirements to account for and make reports on Federal funds and property.
- b. Acts as the primary interface for all Federal data bases of record information system customers that are supported by the USPFO.
- c. Determines local and wide area network (LAN/WAN) requirements for the USPFO and related management information systems. Coordinates the purchase of information technology equipment with the G-6/DOIM to ensure compatibility.
- d. In coordination with the AG, the USPFO must ensure adequacy of:
 - (1) Manning.
 - (2) Security clearances of assigned personnel.
 - (3) Personnel training.
 - (4) Facility safety and security.
 - (5) Accreditation(s) IAW AR 25-2, Chap 5 Certifications and Accreditations.
 - (6) An alternate processing site, to include periodic testing of the Continuity of Operations Plan (COOP) IAW AR 380-19.
 - (7) Automation equipment and customer service.

2-11. USPFO Mobilization Support Responsibilities

USPFOs are responsible for receiving and accounting for all funds and property of the United States in the possession of the National Guard (Title 32 USC 708). During all mobilizations (Federal and State) it is particularly important to adjust property records consistent with mobilization requirements.

- a. Responsibilities.
 - (1) ARNG. The USPFO's mobilization responsibilities for the ARNG are indicated in VOL III, Appendix B, FORSCOM Reg 500- 3-3 (FORMDEPS) Reserve Component Unit Commander's Handbook (RCUCH).
 - (2) ANG. Upon mobilization of ANG units, USPFOs must (if the units are relocated) take over and maintain ANG property, fiscal, and real property accounts until these accounts are closed. Mobilization of ANG Units is currently covered under AFI 10-402 and Appendix B, this regulation.
- b. The following are the elements of the USPFO's mobilization mission:
 - (1) Assist unit in inventorying equipment and property during each phase of pre-mobilization, mobilization and demobilization. IAW guidance from higher headquarters, determine those items to be taken into Federal service and secure signed certification from deployed unit's accountable officer relieving the State and USPFO of accountability.
 - (2) Inventory, secure, and assume responsibility for Federal property left at home station.
 - (3) Ensure that all payrolls, medical vouchers, subsistence vouchers, purchase orders, receiving reports, invoices and other documents, representing payments or settlements of obligations while in National Guard of the State status are obtained and processed.
 - (4) Maintain a current manning guide of personnel organic to the JFHQ-(State) who will be available to the USPFO for mobilization operations.
 - (5) Provide resources and assistance, as required and available, to the JFHQ to support mobilized units in the procurement of shelter, subsistence, transportation, and medical and financial services while at home station and enroute to the mobilization station.
 - (6) As soon as possible after the alert, provide the appropriate mobilization station commander, the area commander 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 such other property and fiscal reports as may be required and available in the USPFO accounting systems.
 - (7) Effect necessary finalization and closeout of accounts/operations after units reach mobilization stations as appropriate, to include deactivation of Government Purchase Card (GPC).
 - (8) Provide normal Federal support to units not mobilized.
 - (9) Assist in the redistribution of equipment between units after alert but prior to being brought into Federal service to ensure optimum resourcing of alerted units.
 - (10) Post Mobilization support. When specifically requested by the Support Installation Commander or directed by other competent authority, it may be necessary to provide post mobilization support to mobilized units. In this event the USPFO will cooperate fully within resource and statutory constraints ensuring close coordination and control over funding issues.

2-12. Demobilization

The USPFO will provide the necessary subsistence, lodging, medical, financial and transportation support required by the unit on arrival at home station pending its demobilization. The USPFO will certify, in conjunction with the unit commander, all equipment, supplies, and other resources returning from federal active duty (Title 10) back to the National Guard (Title 32) status.

Chapter 3

Appointment, Active Duty, and Removal

3-1. Authority for appointment

a. Title 32 USC 708 is the authority for appointment of USPFOs. Governors of each jurisdiction (Commanding General of the District of Columbia) shall nominate two or more qualified candidates from among the currently serving commissioned officers of the Army National Guard of the United States or the Air National Guard of the United States. The nomination is subject to approval by the CNGB, under the delegation of authority by the Secretaries of the Army and the Air Force.

b. Nominated officers selected for appointment who are not on Active Duty (AD) shall, with their consent, be ordered to AD in their present grades (not to exceed Colonel) under Title 10 USC 12301(d).

c. The Secretaries of the Army and Air Force have delegated authority to order USPFOs to AD to the CNGB.

3-2. Qualifications

a. Officers appointed as USPFOs must be:

(1) Commissioned officers of the ARNGUS or ANGUS in the grade of O-6, or O-5, eligible for promotion to O-6.

(2) Eligible to be ordered to and retained on AD under current laws and regulations.

(3) Qualified by character, ability, experience, and education in the fields of financial management, Federal acquisition and logistics management. Adequacy of qualifications will be determined by the CNGB.

(4) Physical Requirements.

(a) ARNG Officers. USPFO's are an exception to medical procedures contained in AR 135-18, physical requirements for the Active Guard Reserve program. USPFOs serve in a position that is not subject to mobilization or normal rotation/reassignment. To be ordered to AD as USPFO, Army officers who are not already serving on AD or AGR status will complete an entry physical IAW standards contained in AR 135-18 for entry into the AGR program. Due to the unique statutory status of USPFO's, the ARNG Surgeon may waive accession standards and apply continuation standards. Officers already in AD or AGR status will complete a physical under retention standards. Exceptions to retention standards may only be waived by CNGB on a case-by-case basis.

(b) ANG Officers. ANG officers must meet the physical qualifications outlined in AFI 48-123, Medical Examination and Standards, Chapter 3, paragraph 3.1, Medical Evaluation for Continued Military Service. Exceptions to Continued Military Service standards may only be waived by CNGB on a case-by-case basis.

b. The following are the requirements for unconditional appointment of an officer as USPFO:

(1) Possess significant experience and/or education in the fields of Financial Management, Federal Acquisition and/or logistics management.

(2) Civilian Education and Military Education will be commensurate with grade. This requirement is waivable by CNGB if military education and experience is considered significant.

(3) The nominated USPFO must have received formal contracting training, as determined acceptable by CNGB, which will qualify the USPFO to supervise a contracting activity.

(4) The nominated USPFO must have received appropriate Grants Officer Training to qualify for issuance of a Grants Officer Certificate.

c. An officer may, at the discretion of the CNGB, receive a conditional appointment as USPFO (including appointment by the PARC as Federal Contracting and/or Grants Officer, if otherwise qualified) subject to completion of prescribed courses of instruction. The term of a conditional appointment shall not exceed one year.

d. Waivers may be requested by the State of any provisions of this section not mandated by statute. Such requests will be reviewed by CNGB and considered on a case-by-case basis when necessary to provide management flexibility in unanticipated situations. CNGB may, within his/her sole discretion, grant or deny such waivers.

e. Additional education. USPFOs should be exceptionally well qualified upon appointment and once appointed, must maintain professional qualifications. Concerned NGB, ARNG and ANG functional offices will be asked to

provide a list of recommended courses to ensure that USPFOs are initially qualified and that their qualifications remain current. Information provided is designed to enhance USPFO professional development.

3-3. State action

- a. At least 12 months prior to the departure of an incumbent USPFO, the AG shall submit two or more candidates for consideration and review of initial qualifications for appointment. (Reference Appendix A for required documentation.) The names of the candidates submitted shall be officers who are:
 - (1) Satisfactory to the Governor, and;
 - (2) Qualified, by virtue of training and/or education, or can qualify for appointment.
- b. The candidate's packets containing information outlined in Appendix A will be submitted with a transmittal letter addressed to CNGB, ATTN: NGB-ZC-PF, 1411 Jefferson Davis Highway, Arlington, VA 22202-3231.
- c. The Governor's formal nomination shall be submitted not later than 60 days after receipt of the Order of Merit List from NGB-ZC-PF.

3-4. Action by NGB

- a. The candidates' packets will be reviewed by appropriate elements of the NGB staff for CNGB. CNGB will advise the AG whether the candidates are qualified. An order of merit list will be developed and returned to the State for consideration. This is not intended, in any way, to restrict the Governor's authority to nominate any qualified officer, but rather will provide the Governor options in the process.
- b. Upon receipt of a formal nomination of a candidate by the Governor (or Commanding General of the District of Columbia), CNGB will confirm the nominee is qualified as prescribed in paragraph 3-2.
 - (1) If the nominee is qualified, CNGB, acting for the Secretaries of the Army and the Air Force, may approve the nomination and notify the Governor concerned with information to the AG.
 - (2) If the nominee is not qualified, CNGB may:
 - (a) Disapprove the nomination.
 - (b) Grant a waiver of the disqualification, if requested by the State and authorized by paragraph 3-2d, and approve the nomination.
 - (c) Conditionally approve the nomination if the nominee is qualified except for completion of any required courses of instruction.
 - (d) Notify the Governor concerned, with information to the AG, of the action taken.

3-5. Active Duty

- a. A distinction must be recognized between holding the office of USPFO and being ordered to AD while serving in that office. The USPFO as a unique position carries with it certain statutory duties, responsibilities and exceptions to regulations as authorized by law and regulation. Therefore, a person who no longer holds the office of USPFO will be released from AD as USPFO.
- b. Unless already serving on AD under Title 10 USC 12301(d), an officer appointed as USPFO will be ordered to AD under that section in his or her reserve grade (but not above Colonel) for an initial tour of six (6) years. Not later than 12 months prior to the end of the six year initial tour or any follow on extension, one of the following shall occur:
 - (1) The Chief shall indicate that he or she wants the incumbent USPFO to continue in office. In this case, the USPFO may be continued on AD for a follow on tour of two (2) years.
 - (2) The CNGB shall indicate his or her intent to request a nomination of a new USPFO, in which case the procedures in paragraphs 3-3 and 3-4 shall be followed.
- c. Upon order to initial period of Active Duty as USPFO the following applies.
 - (1) Officers already serving on AD under any Title 10 USC provision will have their orders rescinded by appropriate authority effective the day before they are to be appointed as USPFO by CNGB. CNGB will instruct NGB-ZC-PF to publish new orders placing the officer on AD under Title 10 USC 12301 (d) IAW 12310(a).
 - (2) Officers serving on full-time National Guard duty under Title 32 USC (e.g., AGR), will have their orders rescinded by appropriate authority effective the day before they are to be appointed as USPFO by CNGB. CNGB will instruct NGB-ZC-PF to publish new orders placing the officer on AD under Title 10 USC 12301 (d), IAW 12310(a).
 - (3) Procedures in Appendix A-1 apply.

3-6. Assumption of duties

a. Effective date. The newly appointed USPFO/Assistant USPFO will enter AD on the effective date indicated in the orders. This date will not normally exceed 90 days, exclusive of terminal leave, before departure of the incumbent. An exception to this policy may be granted by the CNGB in exceptional cases or when requested by the AG. An officer already on AD will have the orders amended to reflect the appropriate effective date of appointment as USPFO. The duties of the office will be assumed on the date the USPFO accepts property and fiscal accountability. Responsibility and orders will be amended as required to reflect a period of 6 years of active duty as the USPFO.

b. Transfer of accountability for Federal property. Upon assuming accountability for Federal property (ARNG and ANG) in the State, the USPFO will prepare and forward to CNGB, ATTN: NGB-ZC-PF the documentation prescribed by AR 735-5, AFMAN 23-110 and AFI 37-138 (VOL 1). NGB-ZC-PF will ensure that NGB-ARL and NGB/A4RM are furnished this property transfer documentation.

3-7. Release from Active Duty

The following will result in release from duty as USPFO and concurrent release from AD.

a. Reserve officers must be removed from an active status upon completion of the maximum number of years commissioned service by rank (e.g., MRD/MSD, 30 years for a Colonel). However, under the provisions of Title 10 USC 12647 USPFOs may be retained in an active status until age 60. This regulation provides for this age provision by authorizing retention of all USPFOs past MRD/MSD.

b. The following will result in termination from the office of USPFO and concurrent release from AD:

- (1) Completion of initial tour and any authorized extensions.
- (2) Approval of a resignation request to retire or a request for release from AD.
- (3) Disqualifying physical disability.
- (4) Attainment of age 60.
- (5) Death.
- (6) Officer elimination or release from AD under the provisions of AR 600-8-24/AFI 36-3208 (to include Relief for Cause).

(7) Withdrawal of Federal recognition under the provisions of AR 600-8-24/AFI 36-3209. Release from AD under the provisions of this regulation/instruction will be effective on the date of withdrawal of Federal recognition.

(a) Notwithstanding the mandatory removal provisions of Title 10 USC 14507(b), CNGB, under the provisions of Title 10, U.S.C. 12647, may retain a USPFO in an active status until age 60.

(b) CNGB, under the provisions of Title 10 USC 12647, may retain a USPFO in an active status until age 60. USPFOs who attain maximum age (i.e., 60) and are then qualified for retirement under Title 10 USC 12731 may be retained beyond age 60 only by action of the Secretary concerned under Title 10 USC 12308. Fully justified request for retention beyond age 60 should be submitted to reach NGB at least 180 days before the USPFO's 60th birthday.

(c) With CNGB approval, USPFOs, as Title 10 officers, are not subject to the 20-year Active Federal Service policy that limits service of Active Guard Reserve officers.

c. Administrative processing to accomplish any of the above shall be in accordance with current service regulations governing officers serving on AD.

3-8. Removal for cause

a. The CNGB, acting for the Secretaries of the Army and Air Force, may remove USPFOs:

- (1) For failure to maintain basic qualifications noted in paragraph 3-2a(1) and (2).
- (2) For failure to complete requirements in paragraph 3-2b within the period of time, not to exceed one year, specified under a conditional appointment.
- (3) For the reasons specified in AR 600-8-24 or AFI 36-3206, as appropriate.

b. The Governor (Commanding General in the District of Columbia) may recommend that action be initiated for removal of the USPFO for cause. The request, with complete documented justification, shall be forwarded to the CNGB for review and determination.

c. The procedures prescribed in AR 600-8-24 or AFI 36-3206 are applicable governing removal for cause of an officer serving under Title 10 USC.

3-9. Acting USPFOs

a. If USPFOs are away from their assigned duty station as the USPFO for more than 30 consecutive days, die, become incapacitated to the extent that they cannot perform the duties of their office, or are removed before their

successor is appointed, the Governor or his/her designee shall recommend an officer to serve as acting USPFO. If acceptable to the CNGB, the individual will be appointed as Acting USPFO by NGB-ZC-PF for a specified period of time. To be appointed as Acting USPFO, individuals must meet the standards of Chapter 3, paragraph 3-2. Recommendation will be made in accordance with the requirements of Appendix A. The CNGB will promptly approve or disapprove recommendations for appointment of Acting USPFOs and, if approved, issue the appropriate orders placing them in a Title 10 AD status.

b. The designation of an Acting USPFO lapses automatically when a duly appointed USPFO enters on or returns to duty. NGB-ZC-PF shall rescind appointment of the acting USPFO on return to duty of the incumbent USPFO.

Appendix A Procedures for USPFO Transition

A-1. Procedures for a new USPFO. (See paragraph 3-3)

- a. Informal recommendation letter is submitted by the State AG to the CNGB, ATTN NGB-ZC-PF to obtain NGB comments on qualifications of the nominee.
- b. CNGB provides an evaluation of the nominee's qualifications to the State AG.
- c. The State Governor submits formal nomination, not later than 60 days after receipt of the OML.
- d. CNGB responds to the State Governor, approving or disapproving the nomination on behalf of the appropriate Secretary.
- e. Paperwork needed to in-process a new USPFO:
 - (1) Transmittal letter containing the following:
 - (a) Rank and full name.
 - (b) Complete home address.
 - (c) Complete unit address.
 - (d) Home phone number including area code.
 - (e) Day phone number including area code (DSN if applicable)
 - (f) Facsimile (fax) number (DSN if applicable)
 - (g) E-mail address
 - (h) Statement addressing the total number of years of Active Federal Service (AFS) or Basic Active Service Date (BASD);and Mandatory Removal Date (MRD) /Date of Separation (DOS).
 - (i) Pay Entry Basic Date (PEBD)
 - (2) Last five (5) Officer Evaluation Reports (OERs)/Officer Performance Reports (OPRs).
 - (3) Biographical (BIO) summary, IAW NGR (AR) 600-100, Appendix H (Note: For equitable evaluation purposes, this requirement applies to both Army and Air nominees.
 - (4) DA Form 2-1, personal data (ARNG).
 - (5) GPFM-1790, Personnel Qualification Record (PDR)(ARNG) or Records Review RIP (ANG).
 - (6) Evidence of a TOP SECRET (TS) security clearance. If the officer does not have a TS 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.
 - (7) NGB Form 23/AF526, retirement points accounting statement.
 - (8) Latest Army Physical Fitness Test score card DA Form 705 (ARNG) or AIR Fitness Assessment Result
 - (9) Application for Active Duty (DA Form 160 for ARNG). ANG USPFOs should submit a Transmittal letter containing the following: Rank and full name; Complete home address; Complete unit address; Home phone number including area code; Day phone number including area code (DSN if applicable); Facsimile (fax) number (DSN if applicable); E-mail address; Resume; Report of Individual Personnel (RIP); Last 5 Officer Performance Reports (front and back);
 - (10) Class A medical examination (DD Fm 2807-1; DD Fm 2808) for ARNG or Extended Active Duty physical IAW AFI 48-123 for ANG. **Do not** send directly to the ARNG/ANG surgeon's office. In either case, the Physical will include: EKG with tracing; negative test for HIV antibody; and, if 40 years of age or older, an expanded EKG with cardiovascular screening). All supporting laboratory work necessary to complete the physical must be attached. For ARNG, if the current physical exam is more than 12 months old, include a completed DA form 7349, Initial Medical Review – Annual Medical Certificate.
 - (11) Request for waiver, as appropriate to the nominee.
- f. After the paperwork has been received, the NGB ARNG or ANG Surgeon, as appropriate, will review the medical examination and certify that the officer is medically fit for order to Active Duty. Orders will be published ordering the individual to Active Duty as Assistant USPFO on a date that provides 60 days of overlap, exclusive of terminal or transition leave, with the outgoing USPFO, in order to accomplish required property transfer functions. The new USPFO will assume his duties as the USPFO when the incumbent is properly relieved from duty.
- g. The State will update and close out the individual's field personnel records. In the case of an ARNG officer the officer will hand carry his personnel, medical and dental records to NGB for in-processing. In the case of an ANG officer, the records will be transferred to the Military Personnel Flight (MPF) at the AFB to which attached.
- h. Upon completion of required inventories, Statements will be prepared IAW AR 420-17, AR 735-5, AFMAN 23-110 and/or AFI 37-138 and copies will be forwarded to CNGB, ATTN: NGB-ZC-PF. After proper review, a duty memorandum will be published confirming the appointment as USPFO, acting transportation officer

(transportation officer if TC branch qualified), class B agent (if appropriate) and civilian payroll certifying officer, effective on the date of assumption of responsibility for Federal funds and property.

A-2. Procedures for retirement or release from Active Duty

a. ARNG USPFOS.

(1) A letter requesting retirement or release from Active Duty should be submitted through the State AG to CNGB, ATTN: NGB-ZC-PF. Upon receipt of the letter NGB-ZC-PF will, in coordination with NGB-ARZ-T initiate action to effect the retirement or release from Active Duty.

(2) AR 600-8-24 prescribes the format for letter requesting retirement. There is no established format for letters requesting release from Active Duty, however, they should contain a reference to the statutory/regulatory provision which enabled the order to Active Duty, in addition to normal personal data.

(3) A medical examination is required for retirement. For release from Active Duty a REFRAD medical examination should be taken within 4 months of the date requested for release.

(4) When required orders or letters are received, NGB-ARZ-T will forward the individual's field personnel file to the closest transition point for out-processing. The transition point will prepare all necessary paperwork for out-processing, provide guidance concerning entitlements, provide final pay, prepare DD Form 214, and return personnel records to those being released from Active Duty. For those retiring, personnel records will be forwarded to RCPAC, St. Louis, MO.

b. ANG USPFOS.

(1) Those who have completed at least 20 years active military service should refer to AFI 36-3203, Chapter 3. The servicing CBPO will assist in completing AF Form 1160, which should be forwarded through the AG to HQ ARPC/DPAR.

(2) Members eligible to receive retired pay at age 60 under the provisions of Title 10 U.S.C. 12731, are processed according to AFI 36-3203, Chapter 3.

Appendix B

USPFO ANG Mobilization Responsibilities

B-1. Mobilization of ANG Units is currently covered under AFI 10-402

While ANG supply personnel may be mobilized, supply accounts of the ANG are not. Normal ANG unit mobilization provides for deployment of the unit and shipment/transfer of equipment and supplies to the gaining/employing command. At that time, the gaining/employing command assumes command, budgeting, and funding responsibility for the unit. The ANG supply account remains in place to support residual activities and is operated by a National Guard holding detachment as outlined in AFMAN 38-208, or is simply secured if no residual support is necessary. In some instances, a mobilized ANG unit may remain in place. Under this condition, several situations for supply support can be expected for determination by the gaining command.

a. When a mobilized ANG unit remains in place at a non-USAF installation, applicable equipment and organizational records are changed to reflect the gaining command. At that time, the gaining command assumes command, budgeting, and funding responsibility for mobilized units. The ANG supply account would continue to provide normal supply support operations with ANG technicians (if not mobilized) or mobilized personnel of the supply unit, if mobilized. The supply account remains an ANG function assigned to the affected USPFO.

b. When a mobilized ANG unit remains in place and is collocated on a USAF installation that is not a base of the gaining command, the gaining command must determine the supply support concept. If the ANG supply account is to continue support operations, then the concept outlined in a above applies. In the event that the gaining command, in coordination with the MAJCOM of the USAF installation, determines that the USAF supply account will provide support, then equipment and supplies are shipped/transferred to the USAF supply account and the ANG supply account provides residual ANG support or is secured by the affected USPFO as outlined above.

c. A mobilized ANG unit remaining in place and collocated on a USAF installation of the gaining MAJCOM also requires the determination of the gaining command as to the method of supply support. Based upon the gaining MAJCOM decision, the methodology outlined in b above applies.

d. When a portion of a mobilized ANG unit deploys, the supplies and equipment for the deployed portion (that is a Unit Tasking Code (UTC)) would accompany the deployed portion to its destination. The remaining weapon system and its support would be determined as outlined in b above.

B-2. In all instances of ANG mobilization, the equipment of the mobilized unit is converted to the gaining command code for funding and management. The ANG supply account remains a function of the USPFO and ANG. When ANG units deploy, MAJCOMs will ensure that any supplies and equipment expended will be replaced or repaired as needed, prior to redeployment. However, deployment of supply UTCs can have an effect on the ability of the ANG supply account to support mobilized and non-mobilized units remaining in place. Therefore, gaining commands must be aware of supply UTC tasking since it may be different from the weapon system tasking.

B-3. In summary, the mobilization of an ANG unit is an extremely variable situation depending upon the gaining MAJCOM and the employment situation. However, in no instance does the gaining/employing command assume operational control of the ANG supply account. Nevertheless, mission assets (supplies and equipment) are in effect mobilized with the weapon system, and the gaining command assumes O&M funding responsibility for subsequent support.

B-4. The following information is furnished to assist with the practical problems faced by the USPFO when supporting an ANG mobilization.

a. The ANG supply account remains in place to support residual activities and is operated by a National Guard holding detachment, or is simply secured if no residual support is necessary. An option may also be taken; Equipment Authorizing In-use Detail (EAID) equipment not transferred to the mobilized unit records may remain on the CA/CRL custodian account of the unit mobilized and signed for by a responsible person of the holding account until the unit returns.

b. The USPFO is officially the transportation officer for his or her State and appoints agents to support units within his or her State; therefore, upon mobilization of the transportation agent, support reverts to the USPFO.

c. Under the Standard Base Supply System, the property responsibility lies with the Assistant USPFO for Air (Property).

d. Holding detachments: Refer to AFI 10-402.

e. Upon mobilization of the ANG Base Comptroller, the USPFO may authorize appointment of a replacement assistant USPFO for Air (Fiscal) IAW current directives. If a qualified replacement is not available, the USPFO and his or her staff will perform the required duties. It is not normal that one individual be appointed to both the property and the fiscal positions, nor is it normally recommended that an enlisted member of the ANG be appointed to the fiscal position; however, such action may be appropriate when a mobilization takes place (See AFI 10-402).

f. Upon mobilization of the ANG Base Civil Engineer, the USPFO may authorize appointment of a replacement Assistant USPFO for Air (Real Property) IAW current directives. If a qualified replacement is not available, the USPFO and his or her staff will perform the required duties.

Glossary

**Section I
Abbreviations**

AD

Active Duty

ADSN

Accounting Disbursement Station Number

AFARS

Army Federal Acquisition Regulation Supplement

AFOSI

Air Force Office of Special Investigations

AFCOS

Automated Fund Control Orders System

AFI

Air Force Instruction

AFMAN

Air Force Manual

AG

Adjutant General of a State, Territory or Possession of the United States

AIM

Asset Inventory Manager

AL

Army Acquisition Letter

ANGUS

Air National Guard of the United States

ARNGUS

Army National Guard of the United States

AR

Army Regulation

BASD

Basic Active Service Date

CA/CRL

Custodian Authorization Custody Receipt Listing

CAC

Common Access Card

CNGB

Chief, National Guard Bureau

COMSEC
Communications Security

CPL
Contract Policy Letters

CSO
Communications and Information Systems Officer

DA
Department of the Army

DAF
Department of the Air Force

DBOR
Data Base of Record

DFARS
Defense Federal Acquisition Regulation

DFAS
Defense Finance and Accounting Office

DJS
Director of the Joint Staff

DOD
Department of Defense

DODAAC
Department of Defense Activity Address Code

DOIM
Director of Information Management

DPC
Data Processing Center

DRMO
Defense Reutilization Management Office

EQCC
Environmental Quality Control Council

FAR
Federal Acquisition Regulation

FORMDEPS
FORSCOM Mobilization and Deployment System

FTS
Full Time Staff

GPC

Government Purchase Card

GSU

Geographically Separated Units

HCA

Head of Contracting Agency

IAW

In Accordance With

IPMS

Information Processing Management System

IR

Internal Review

JER

Joint Ethics Regulation

JFHQ

Joint Forces Headquarters

JIRSG

Joint Interservice Regional Support Group

JTR

Joint Travel Regulation

LRSOO

Logistics Squadron Readiness Operations Officer

MACOM US

Army Major Command

MAJCOM US

Air Force Major Command

MLR

Managed Level of Resources

MPF

Military Personnel Flight

MRD

Mandatory Removal Date

MSD

Mandatory Separation Date

NGB

National Guard Bureau

NGFARS

National Guard Federal Acquisition Regulation Supplement

OER

Officer Evaluation Report

OMARNG

Operation and Maintenance, Army National Guard

OML

Order of Merit List

OPR

Officer Performance Report

PAT

Process Action Team

PBAC

Program and Budget Advisory Committees

PEBD

Pay Entry Base Date

PFTS

Permanent Field Training Site

SADBU

Small and Disadvantaged Business Utilization

SAM

Support Agreement Manager

SPS

Standard Procurement System

TDA

Table of Distribution and Allowances

TO

Transportation Officer

TSS

Training Support Squadron

USACID

US Army Criminal Investigation Division

USC

United States Code

USPFO

United States Property and Fiscal Officer

UTC

Unit Tasking Code

VI
Voluntary Indefinite

Section II
Terms

State
Includes the 50 States of the Union, Puerto Rico, Guam, the Virgin Islands, and the District of Columbia.

AG
Refers to the State Adjutant General and is understood to include the Commanding General, District of Columbia (CG).

Section III
Special abbreviations and terms

This section contains no entries.