STANDARD OPERATING PROCEDURE
FOR
JROTC BUDGET AND SUPPLY ACCOUNTABILITY PROCEDURES

1. REFERENCES.
   a. DOD Financial Management Regulation (DOD 7000.14R), Nov 2011; DOD FMR, Volume 2A, Chapter 1, JAN 2011; DOD FMR, Volume 5, Chapter 33, Dec 2011
   b. Cadet Command FY 15, Budget Guidance
   c. Cadet Command Regulation 145-2, dated February 2012
   d. Army Regulation 735-5, dated May 2013
   e. Army Regulation 710-2, dated Apr 2008

2. PURPOSE. To provide budget and funding guidance to the JROTC Battalions that will allow them to manage and execute their monetary resources to best meet their mission requirements. To compliment this funding guidance supply accountability procedures are included to ensure units are following established Command Supply discipline procedures.

3. INTENT. JROTC Battalions will use the information in this SOP to manage appropriated funds in a manner that ensures good stewardship and the accountability of DOD resources.

4. MISSION. All JROTC Cadre (DAI, SAI, AI, MPS) are responsible for the effective management of appropriated funds allocated by USACC for District and Battalion operations.

5. EXECUTION.
   a. General Instructions.
      (1) Cadet Command receives funding in two appropriations: Operation & Maintenance, Army (OMA) and Military Personnel, Army (MPA). These funds are provided to support JROTC operations to include Instructor pay, annual program support, JCLC, classroom automation and other mission support requirements.

         (a.) OMA. OMA Funding provides support to JROTC in the areas of the Brigade Inspection Program, cadre and cadet travel, office supplies and equipment (OCIE).

         (b.) MPA. These funds support JROTC uniform purchases, laundry, alterations, uniform accoutrements and cadet meals.

      (2) Budget Management. Once the annual budget distribution is made, Brigades build a phased spending plan for the year that details how and when funds will be obligated. The USACC directed template for the execution of OMA funds is as follows: 40% by 31 January, 60% by 31 March, and 90% by 30 Jun. During the monthly Status of Funds review the Brigade must address the budget execution program and make adjustments as necessary to ensure the timely execution of funds.
(3) Continuing Resolution Authority (CRA). A CRA is likely as we start each Fiscal Year where a Defense Appropriations Bill has not been passed. Under a normal CRA, we may continue operations at a level commensurate with the previous years program execution, but only after availability of funding is confirmed. That is why most spending under a CRA does not begin until early November in those years. The G8 will provide additional guidance to the Brigade as the fiscal year situation develops.

(4) Allotment of funds. Annual Budgets are not issued upfront. Instead they are apportioned over the fiscal year. Funds are sent to Cadet Command from TRADOC quarterly via allotments five calendar days before the start of each quarter and effective on the first day of the quarter. The amount allotted cannot exceed the amount apportioned by the Office of Management and Budget (OMB). The allotments are sent on a Funding Authorization Document (FAD), in specific dollar amounts for a specified time period, they are available for obligation with the effective date of the FAD, and are subject to restrictions identified on the FAD. The funded amount received is dependent upon the Spend Plan and other factors. Once USACC receives their fund distribution they distribute to the brigades.

(5) Status of Funds. USACC G8 provides a monthly Status of Funds to the Brigade. They also provide a detailed by battalion Status of Funds Report quarterly. These reports are usually received at the Brigade by the 7th working day of each month and report on all obligations made by each battalion (GPC and MILSTRIP). These reports are generated from your monthly GPC certifications on or about the 23rd of each month and from any MILSTRIP that was submitted against your DODACC during the quarter.

(6) Program Budget Advisory Committee (PBAC) Meetings. The USAAC will conduct quarterly PBACs in Jan, April, July, and late August to review the command’s resource status and discuss emerging issues. Actual dates and submission requirements will be provided in separate communication.

(7) Budget POC. The 5th Brigade JROTC Budget manager is Mr Johnee Carr at Johnee.o.carr.civ@mail.mil or phone 210-221-2596.

b. JROTC Mission Specific Budget Functions.

(1) Routine Budget timeline.
   a. Oct. 1st Qtr; Start of the fiscal year. FY Budget Guidance published
   b. Nov. Initial MPA/OMA issued to the field; Enrollment reports submitted
   c. Dec. Enrollment reports used to refine remaining MPA/OMA distributions.
   d. Jan. 2nd Qtr; 40% OMA obligations complete. Final MPA/OMA distributions.
   e. Feb. JCLC Contracts Submission deadlines (May/Jun/Jul Camps)
   f. Mar. 60% OMA obligations complete.
   g. Apr. 3rd Qtr; Draft Budget for next FY Submitted.
   h. May. Brigade 4th Quarter Budget and UFR Guidance sent to the field.
   i. Jun. 90% OMA obligations complete.
   j. Jul. 4th Qtr; Brigade UFRs executed. 100% OMA obligations complete.
   k. Aug. UFR expenditures made; Next FY Budget finalized
   l. Sep. Laundry/alterations until 15 SEP; FY Budget Close out; GPC Cut off
(2) Automation. JROTC units must submit all ITE requirements for laptop/desktop systems, copiers or printers through 5th Brigade for processing with the USACC JROTC program manager. The USACC JROTC program manager will coordinate with the USACC, DCS, G6 for all automation purchases regardless of cost and all purchases over $2,500. To ensure adequate life cycle replacements are provided, JROTC units must comply with the command reporting procedures on the status of their automation equipment as requested annually by the Brigade JROTC Staff. JROTC units must ensure they follow CTA authorizations for all purchases. Miscellaneous cables used to operate ITE, replacement mice, replacement keyboards, and replacement desktop speakers. Ergonomic keyboards and mice may be procured when medically required. Purchases of wireless keyboards and/or mice are not authorized. Cordless phones and Bluetooth devices are also not authorized. USB storage devices (Thumb drives) are specifically prohibited from being purchased by all JROTC programs using appropriated funds. Submit unit ITE requirements to the Brigade for the attention of Mr Frank Bernal or Mr Johnee Carr NLT 1 December each year for inclusion in the Cadet Command ITE requests submitted in 2nd quarter each FY.

(3) Curriculum. USACC has authorized JROTC programs to make curriculum item purchases with appropriated funds. Adequate funds must be available to purchase these items from your unit budget using the GPC. The purchase of MOBI or CPS units must be approved by USACC. Written requests will be sent through Brigade and then forwarded to USACC as appropriate. Brigade will review the current USACC distribution plan for curriculum automation and support requests only when the unit has appropriated funds to support the purchase.

(4) Army Service Uniforms (ASU). HQDA G4 Army Service Uniform (ASU) fielding schedule is as follows: Army JROTC units will requisition ASUs for male and female JROTC Cadets over the period FY13- FY15. Priority of fill is for seniors (LET 4s), then juniors (LET 3s), then sophomores (LET 2s). Freshmen Cadets (LET 1s) will continue to wear the Army Green Uniform (Class A and Class B) until they are authorized for transition to ASUs (the wear out date for the Army Green Uniform is 4th Qtr, FY15 – 30 September 2015). Brigade will issue fielding instructions that DAI/SAI will execute with diligence focused on property accountability. The ASU funding will be released in 2nd quarter each FY during the fielding cycle based off your opening enrollment numbers from that reported in November each year.

(5) FY13 Funded Levels. The following chart gives FY14/15 funded levels. This chart is for illustration purposes only and all SAI/DAI must understand that funding for these items is not extant. The Brigade is usually only funded at 40% of our annual requirement when using this template as a baseline.

<table>
<thead>
<tr>
<th>JROTC: OMA</th>
<th>FY14 Requirements</th>
<th>FY15 Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Copier Maintenance</td>
<td>$600</td>
<td>$600</td>
</tr>
<tr>
<td>Reproduction</td>
<td>$.07 x # cadets x 150</td>
<td>$.07 x # cadets x 150</td>
</tr>
<tr>
<td>Office Supplies</td>
<td>$10.00 per cadet</td>
<td>$10.00 per cadet</td>
</tr>
<tr>
<td>OCIE Allowance</td>
<td>$42.21 x 10% participating cadets</td>
<td>$42.21 x 10% participating cadets</td>
</tr>
<tr>
<td>Internet Service</td>
<td>$288</td>
<td>$288</td>
</tr>
<tr>
<td>Travel – Instructors</td>
<td>2 cadre x $39 per diem x 3 days x 2 times year</td>
<td>2 cadre x $39 per diem x 3 days x 2 times year</td>
</tr>
<tr>
<td>Comps/TNG</td>
<td>2 cadre x $50 room x 2 nights x 2 times year</td>
<td>2 cadre x $50 room x 2 nights x 2 times year</td>
</tr>
<tr>
<td>Billeting – Instructors</td>
<td>$160 per day x 3 days x 2 trips</td>
<td>$160 per day x 3 days x 2 trips</td>
</tr>
</tbody>
</table>
(6) Battalion/District Budget Management.

(a) Responsibilities. DAI/SAI are responsible for the effective management of appropriated funds allocated by USACC for District and Battalion operations. All JROTC units have lines of accounting that correspond to their budget distributions of OMA and MPA. These lines of accounting are in the Budget software system used by the Department of the Army and are aligned with their GPC cards and their DODAAC identification numbers. This is how funds are decremented from your unit budget. Units must maintain a detailed purchase log for all OMA and MPA transactions so that they can track expenditures.

(b) Unauthorized Commitments (UAC). An UAC occurs when a government representative (JROTC Instructor) who lacks authority enters into an agreement on behalf of the government and commits funds. Any service over $2500 or a single purchase that exceeds $3000 requires a contract. Only contracting officers (KOs) have the authority to commit government funds and enter into a formal contract. UAC can be easily avoided by waiting for the Brigade staff through the Ft Knox MICC to execute a contract to be awarded or a payment method to be established. Remember; do not make promises to recommended sources. They are just recommended sources. The contract may be awarded to another vendor. Additionally, all instructors must avoid obligating funds for services when it is known that government funds are not readily available to pay the commitment. At your level a contract may not be specifically required, but you can still have a UAC when you turn in uniforms for alterations or laundry with the knowledge that no funding is presently available. If not careful you can be held criminally and financially liable! Making a GPC purchase without an approved Purchase Order is an example of a UAC.

(c) Cadre Travel. JROTC personnel will receive travel entitlements during attendance at command directed professional training opportunities to include the annual instructor workshop and attendance at JSOCC. TDY funds for other co-curricular events will be limited by annual funding authorizations. This includes cadre travel to JCLC, Competitions, and other mission related travel. Cadre are reminded that they travel on “invitational” orders and as a result are not authorized the same entitlements as government employees or active duty service members. Two installation visits are authorized each budget year for each unit/organization, not each cadre member. Therefore SAI and AI teams must coordinate visits in advance to ensure the maximum use of resources.

(d) Installation Support. Major changes have occurred in the world of installation support. The creation of Installation Management Command (IMCOM) has resulted in a number of the supporting organizations like the Director of Information Management (DOIM) and Directorate of Logistics (DOL) being removed from installation control. For example, the
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DOL is now owned by a new organization named Army Sustainment Command (ASC); ASC owns all the DOL units across CONUS. Therefore USACC G4 is working on a new support agreements that will define how JROTC programs will be supported by Army installations. This is a contentious issue and discussions between the two organizations have thus far not ended in a memorandum of agreement.

(e) Publications. JROTC units and DAI offices will submit requests for publication accounts to their brigade publication officers for processing. Funds supporting publications are centralized and do not come from the unit budget allocations. Instructors will requisition JROTC curriculum materials from the Army Publishing Directorate web site https://dol.hqda.pentagon.mil/plclick/. For detailed instructions for ordering curriculum materials access the JROTC web portal at www.usarmyjrotc.com. or contact Ms Agu at the Brigade JROTC staff at (210) 221-2556.

c. MILSTRIPT Procedures.

(1) General. Military Standard Requisition and Issue Procedures (MILSTRIPT) is replacing the utilization of the Government Purchase Card (GPC) to fund requisitions in DOD EMALL. USACC transitioned from the use of GPC in the DOD E-MALL system to the use of MILSTRIPT with an effective date of 1 Jul 13. In general terms MILSTRIPT is a supply procedure that uses DOD EMALL to requisition uniform and administrative items in support of your JROTC mission.

(2) Registration. Individual JROTC programs will register for a MILSTRIPT account using their existing DOD EMALL account. The procedures for setting up this account and for ensuring that the account is correctly aligned with USACC fund control measures are at ANNEX A. Each unit is responsible for processing this request through the Brigade POC (Mr Carr) so that the requisitioning process can be established. SAI/Al at the campus level must maintain an up to date purchase log of all MILSTRIPT transactions as well as routinely track the status of each purchase request. All instructors must educate themselves on the MILSTRIPT process and become familiar with the process for reconciling their orders and properly accounting for the equipment/products that are received.

(3) Reconciliation Procedures. Once an order is placed by MILSTRIPT the funds are automatically obligated. Units will establish good business practices that show stewardship and responsibility with regard to using DOD EMALL. These business practices include the following:

(a) The unit will promptly report receipt of all durable equipment and goods.
(b) The unit will print and maintain the DOD Email Requisitions Submission Pages.
(c) Units will check open DOD Email requisitions every 30 days.
(d) DOD Email requisitions will be kept as part of the document register and posted as required. The DOD Email document numbers will contribute directly to the register.
(e) For the end of FY close-out periods, all unfulfilled document numbers must be carried forward to the new document register so that the unit can continue to reconcile and record as equipment and supplies are received.

(4) If an EMALL order is rejected or cancelled, the de-obligation of funds does not automatically occur. The user/requisitioner must notify their respective BDE JROTC Staff and provide them with the rejected/cancelled document number(s). The JROTC Staff will subsequently forward this information to the G8 finance POC for processing. This action must occur immediately, so G8 can manually de-obligate funds. You will have to be patient during this process as it may take 3-5 business days to complete. You will not be able to access these
obligated funds until the process has been completed in G8. When you receive a DLA reject or cancellation notice on a MILSTRIP order, DLA will contact you by email about a refund. All refunds must be returned to the Treasury. Never accept a refund check for a cancelled DLA eOrder.

6. SUPPORT AND SUSTAINMENT.

   a. Command Supply Discipline. The CSDP is a compilation of existing regulatory requirements. Therefore DAI and SAI are required to implement the provisions of AR 710-2,App B in conjunction with all regulatory guidelines in order to standardize supply discipline throughout this command. As a mandatory program, CSDP is meant to simplify command, supervisory and managerial responsibilities. The DAI/MPS and SAI/Al must ensure that all items procured and received must be accounted for in accordance with applicable regulatory guidelines. As required units will record items on the document register. See AR 735-5 and AR 710-2. The Command Supply discipline Monitor will be appointed by the school principal and that memo will be on file. An annual CDSP inspection will be done and on file IAW AR 710-2.

   b. Property Accountability. Accounting for government property is the responsibility of all JROTC cadre and staff. Units must establish informal accounting procedures for cadet clothing and OCIE ordered with appropriated funds. Those items IAW CCR 145-2 must be included on the annual 100% property inventory and annotated in the unit’s property records within 30 working days of receipt, the JUMS program will be utilized as the accepted method to maintain property accountability. Additionally units will ensure that they correctly and properly report the receipt or turn in of all government issued property using appropriate documentation (DD forms 1348, DD 250, etc…). This includes Air Rifles, Drill Rifles, ADP, clothing and equipment. The MPS will make every effort to limit excess by reporting all excess to the Brigade. Units will then be issued guidance from the brigade to cross level items, turn-in or execute command disposition instructions. The unit will purposefully ensure that government property, school property (Borrowed), and donated property are individually accounted for using separate documentation (Hand Receipts/Books). Government property will be properly marked.

   c. Budget Management. DAI/SAI are responsible for maintaining their annual budget allocations. It is the intent of this Brigade for all units to manage appropriated funds in a manner that ensures good stewardship and the accountability of DOD resources.


7. POINT OF CONTACT. Mr John O. Carr, 5th Brigade Lead Education Technician, at 210-221-2596 or by email johnee.o.carr.civ@mail.mil is the POC for this program.

Encls
1. ANNEX A: MILSTRIP

MERL PUCHS
GS 12
JROTC Chief

DISTRIBUTION: All JROTC programs in AR, AR, CO, NM, OK, TX, UT and WY.