

General Order 2015-2

Financial Administration

Militia Accounts

**Joint Force Headquarters
Connecticut Military Department
Hartford, Connecticut
1 May 2015**

UNCLASSIFIED

Joint Force Headquarters
Connecticut Military Department
Hartford, Connecticut 06105-3795
1 May 2015

General Order 2015-2

FINANCIAL ADMINISTRATION

MILITIA ACCOUNTS

Summary. This General Order (GO) prescribes the process for the unit of the Armed Forces of the State of Connecticut to manage identified state fiscal accounts, including the statutory accounts dedicated to Governor's Guards units and Governor Guard official unit fund accounts.

Applicability. This GO is immediately applicable to the four units of the Governor's Guards and to any other unit of the armed force of the state hereafter identified applicable by written order of the Adjutant General.

Supplementation. Supplementation of this GO is prohibited without prior approval of the Adjutant General.

Proponent. The proponent for this GO is Connecticut Military Department (CTMD), Military Fiscal Office, William A. O'Neill Armory, 360 Broad Street, Hartford, CT 06105

Suggested Improvements. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) directly to the Office of the Adjutant General, ATTN: CTMD-HS, Governor William A. O'Neill State Armory, 360 Broad Street – Room #113, Hartford, CT 06105-3795.

By Order of the Adjutant General, duly authorized, in accordance with (IAW) Conn. Gen. Stat. § 27-20

THADDEUS J. MARTIN
Major General
The Adjutant General

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REQUIRED CTMD FORMS:

PC-1 "Requisition Form"

CTMD Form 5-2 "Request for Orders"

SP-26NB "Agency Vendor Form"

W-9 "Request for Taxpayer Identification Number & Certification"

Chapter 1 Militia Operations Accounts

1-1. Purpose

a. All funds generated by the units of the armed forces of the state while in the performance of official duty on behalf of the state, shall be deposited into the appropriate militia operations account within the CTMD's fiscal office.

b. Funds deposited into these accounts shall be used strictly for the benefit of the depositing unit and shall not be intermingled with any other account administered by the CTMD, unless directed by the State Fiscal Administrative Manager (FAM).

1-2. Responsibilities

a. The CTMD FAM shall provide a monthly update at scheduled command meetings showing the current balance of all state unit accounts.

b. Unit commanders/commandants, or their designated representatives, shall request expenditure of funds from their respective revolving account by submitting a PC-1 "Requisition Form" for the purchase of authorized equipment, services or supplies or by submitting a CTMD Form 5-2 "Request for Orders" to pay unit members State Active Duty.

c. The CTMD Military Administrative & Programs Officer (MAPO) will process all PC-1s and RFOs in a timely manner. The MAPO will provide a monthly report at scheduled command meetings of all PC-1s and RFOs processed since the previous meeting.

1-3 Revenues

a. Commanders/commandants have the primary responsibility of informing all organizations who have requested their support, to include band performances, to have checks for their services made payable to **Treasurer – State of Connecticut** and mailed to the MAPO at the following address within 45 days of performance of service.

Connecticut Military Department
Governor William A. O'Neill State Armory
360 Broad Street – Room #113
Hartford, CT 06105

b. Within one business day of receipt of the check, the CTMD MAPO shall record the check in the CTMD check register and the CTMD FAM shall deposit the check into the appropriate unit account.

1-4 Expenditures

All expenditures must be made via a PC-1. Commanders/commandants must submit PC-1s at least 30 days prior to the date the item or the service is required. All PC-1s should be accompanied by general specifications for all items or services requested.

a. If there is a vendor with a contract with the State of Connecticut to provide a service or product, that vendor must be used regardless of there being a preferred vendor to the unit.

b. For purchases under \$2,500.00, the PC-1 must have a recommended vendor and an estimated cost.

c. For purchases of \$2,500.00 but under \$10,000.00, the PC-1 must be accompanied with three vendors and estimated cost. The CTMD Purchasing Office will select one of the three based upon state purchasing policies and regulations.

d. For purchases over \$10,000.00, the CTMD Purchasing Office must receive approval from the Department of Administrative Services. Due to the length of the process, it is recommended that the unit command submit the request at least six months prior to the need of the service or item exceeding this dollar amount.

e. Commanders/commandants may request the establishment of an open contract with a vendor where goods or services are provided on an as needed basis until the maximum amount of the contract has been reached. This is the preferred method when the unit will require those goods or services on a recurring basis throughout the fiscal year.

f. Before using any company as a vendor they must agree to become a vendor of the state by completing Form SP-26NB and Form W-9. Complete information can be found at the Department of Administrative Services Contracting Portal <http://das.ct.gov/cr1.aspx?page=12> or they can contact the CTMD Purchasing Officer at (860) 524-4995.

1-5 Administration of Accounts

a. The CTMD shall record transactions using Special ID (SID) 35482 and the following Department Codes for each of the existing Governor Guard operations account.

1. MIL36115 – 1st Company Governor's Foot Guard
2. MIL36120 – 1st Company Governor's Horse Guard
3. MIL36125 – 2nd Company Governor's Foot Guard
4. MIL36130 – 2nd Company Governor's Horse Guard

b. A commandant may be request in writing through the MAPO the transfer of funds from the above operations accounts to another CTMD account, which upon favorable recommendation of FAM and approval of the Adjutant General shall transfer.

c. Any funds remaining in the accounts at the end of the fiscal year (30 June) shall be automatically rolled over to the succeeding fiscal year by the CTMD Fiscal Administrative Manager.

Chapter 2

Public-Private Partnership Agricultural Care Accounts

2-1 Purpose

a. In accordance with written agreements, all funds donated by the non-profit organizations associated with the two Governor's Horse Guard units shall be deposited into the appropriate public-private partnership agricultural care account within the Connecticut Military Department's fiscal office.

b. Funds deposited into these accounts shall be used exclusively for the direct care of the horses of each herd, to include but not limited to feed and veterinary care. These funds may be used in conjunction with funds available to the CTMD's general fund appropriations for agricultural support.

2-2 Responsibilities

a. The unit's Agricultural Worker shall submit PC-1s through the MAPO for all supplies & equipment necessary for the care and welfare of the herd throughout the fiscal year.

b. The MAPO logs all PC-1s and forwards to the state Purchasing Officer through the FAM. A record of all expenditures shall be maintained in order to determine the average cost of care per horse for budgetary purposes/planning.

c. The CTMD FAM shall provide a monthly update at scheduled command meeting that shows the current balance of each account.

2-3 Procedures

a. No later than 90 days prior to the start of the fiscal year, the non-profit organizations associated with the two Governor's Horse Guard units shall request a meeting with the Adjutant General and his representatives to provide a proposal for the amount they are able to contribute to the Public-Private Partnership for the upcoming fiscal year.

b. The Adjutant General, based upon budget projections of the FAM and recommendations of key staff, will propose a herd size that can be supported with the Public-Private Partnership funds and any funding available from the CTMD's general fund appropriations. Checks will be made out to the **Treasurer – State of Connecticut** and mailed to the following address.

Connecticut Military Department
Governor William A. O'Neill State Armory
360 Broad Street – Room #219
Hartford, CT 06105

c. If the current herd size exceeds the proposed herd size at the time of the meeting, it is the responsibility of the Commandant to coordinate with the CTMD Agricultural Worker and the CTMD Property Officer to properly reduce the herd size in accordance with CTMD policies.

d. If the current herd size is smaller than the proposed herd size, the Commandant is authorized to begin seeking horse donations, but cannot take on additional horses until the start of the fiscal year (1 July).

e. The commandant must report the size of the herd in each monthly report, to include any horses transitioning into or out of the herd.

2-4 Administration

a. The CTMD shall record transactions using Special ID (SID) 35483 and the following Department Codes for each of the Public-Private Partnership Agricultural Care accounts:

1. MIL36120 – 1st Company Governor's Horse Guard
2. MIL36130 – 2nd Company Governor's Horse Guard

b. Use of the funds, in lieu of funds available in other accounts, is at the discretion of the CTMD FAM.

c. Any funds remaining in the accounts at the end of the fiscal year (30 June) shall be automatically rolled over to the succeeding fiscal year by the CTMD FAM.

Chapter 3

Official Unit Fund (UF) Accounts

3-1. Purpose

Each unit of the armed forces of the state is authorized an official unit fund (UF). The unit commander is authorized to establish a UF strictly for the for the benefit of unit membership. UF funds may only be expended for the support of the unit, its members and the families of members. A UF is a unit activity, not a business activity. It is not intended to generate taxable income or profits. It is limited in scope and is considered a command account.

3-2 Organization

Each unit is authorized one UF. No other unit fund account is authorized (e.g., "informal UF"). The unit commander must designate in writing a UF leader, a treasurer and an alternate treasurer. UF funds will be maintained in a non-interest bearing check account.

3-3 Responsibilities

a. The Unit commander is responsible and accountable for the UF. The commander must appoint all UF members in a written memorandum annually or upon the loss/reassignment of any UF membership. The commander must report UF balance on each monthly command report and annually for the CTMD inspection.

b. The UF Leader is the commander's representative and shall ensure that all UF activities are conducted IAW this GO, unit bylaws and with the knowledge/approval of the commander. The UF Leader shall report directly to the commandant and be responsible for generating and submitting reports as required by the unit commander, to include reports concerning the collection of annual unit membership dues and the collection of fines or other funds from unit members.

c. The Unit Fund Treasurer/Alternate Treasurer shall have the following responsibilities.

1. Manage UF funds, ensuring all deposits and expenditures are accurate, timely and complies with the requirements of this GO, unit bylaws and command directives.

2. Personal civil and criminal liability for any loss or misuse (for negligence or misconduct) of UF funds.

3. Establish a non-interest bearing bank account under the Unit's name, if not previously established and approved by the Commander.

4. Prepare an UF report for the UF Leader for presentation to the Commander at the end of each month. The report will summarize the UF's financial status, to include current balance, total income, source of income, and an itemized list of expenditures along with an explanation showing how the expenditures are consistent with the purpose of the UF.

5. Prepare an annual UF Annual Report for the UF Leader for presentation to the unit Commander. The annual report will summarize the UF's financial status at the end of the calendar year, to include current balance, total income, source of income, and an itemized list of all expenditures made during the year, along with an explanation showing how the expenditures were consistent with the purpose of the UF. The annual report should also include a roster of unit membership (by category) with the amount of annual dues received from the member. This report is due to the unit commander no later than 30 January of each year. This report is an inspection item and will be reviewed during the unit's annual inspection.

3-4 UF Account Management

a. Expenditures

1. The Unit Fund Leader must approve all expenditures of UF in advance.
2. The treasurer/alternate will pay all expenditures with a check, when possible.
3. A written receipt will be maintained for two years for all expenditures.
4. The treasurer/alternate will list all checks (or cash withdrawals) and subtract them from the check register balance immediately after writing the checks.

b. Deposits

1. The treasurer/alternate will deposit all income received within one business day of receipt or as soon as possible thereafter.
2. Deposit receipts will be maintained for two years.

c. Checking Account Reconciliation

1. The treasurer will reconcile the checking account with the bank statement within three days of receipt. The alternate will also reconcile the bank statement. The UF Leader will verify.

2. Errors identified will be resolved immediately. The treasurer will report any errors that he/she cannot resolve to the UF Leader, who will report to the commander if unresolved.

3. The treasurer will prepare a financial statement monthly for each UF meeting or upon request of the commander.

3-5 Fundraising

a. As an official activity of the State Military Department, the UF may not be used for external fundraising activities. The unit operational account (chapter 1) shall be used for unit activities (parades, band and other member appearances, honoraria, etc.) and may not solicit gifts and donations. Fundraising will be strictly voluntary by all members of the unit (e.g., cannot order members to raise funds for the UF).

b. Fundraising activities must be limited to unit personnel and their families or for limited activities within unit facilities (e.g., bake sale). The unit commander, after consultation with the unit's ethic counselor, must approve all fundraising activities in advance.

c. Unit fundraising will primarily be limited to the collection of unit dues as mentioned in unit bylaws, unit fines or through donations.

3-6 UF Limitations

a. Donations/Gifts. The Unit Commandant may accept donations of money or tangible goods valued at \$1,000 or less for the Unit following consultation with the servicing ethics counselor.

b. Offers of gifts and donations over \$1,000 should be referred to the CTMD MAPO for consideration for acceptance into the unit's operational account (chapter 1).

c. UF is limited to a balance of \$10,000 at the submission of the annual report.

3-7 Records

The records of the UF shall be maintained in a professional manner, readily available for inspection by CTMD.