

Army Regulation 37–47

Financial Administration

**Official
Representation
Funds of the
Secretary of
the Army**

**Headquarters
Department of the Army
Washington, DC
14 October 2020**

UNCLASSIFIED

SUMMARY of CHANGE

AR 37-47

Official Representation Funds of the Secretary of the Army

This expedited revision, dated 14 October 2020—

- o Adds records management (recordkeeping) requirements (para 1-5).
- o Deletes the following statement, “Designated authorities with combatant command responsibility will not use Army limitation .0012 for representational activities executed pursuant to their unified command area of responsibilities” (*formerly* para 1-5c).
- o Adds Gold Star Family members and domestic partners as authorized guests (para 2-2c).


Financial Administration

Official Representation Funds of the Secretary of the Army

By Order of the Secretary of the Army:

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General, United States Army
Chief of Staff

Official:


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to the Secretary of the Army

History. This publication is an expedite revision. The portions affected by this revision are listed in the summary of change.

Summary. This regulation covers Army policies, authorities, responsibilities, limitations, and reporting requirements for official representation funds of the Secretary of the Army. This regulation implements DODI 7250.13, which implements Section 127, Title 10, United States Code.

Applicability. This regulation applies to the Regular Army, the Army National Guard/Army National Guard of the United States, and the U.S. Army Reserve, unless otherwise stated.

Proponent and exception authority. The proponent of this regulation is the Administrative Assistant to the Secretary of the Army. The proponent has the authority to approve exceptions or waivers to this regulation that are consistent with controlling law and regulations. The proponent may delegate this approval authority, in writing, to a division chief within the proponent agency or its direct reporting unit or field operating agency, in the grade of colonel or the civilian equivalent. Activities may request a waiver to this regulation by providing justification that includes a full analysis of the expected benefits and must include formal review by the activity's senior legal officer. All waiver requests will be endorsed by the commander or senior leader of the requesting activity and forwarded through their higher headquarters to the policy proponent. Refer to AR 25–30 for specific guidance.

Army internal control process. This regulation contains internal control provisions in accordance with AR 11–2 and identifies key internal controls that must be evaluated (see appendix B).

Supplementation. Supplementation of this regulation and establishment of command and local forms are prohibited without prior approval from the Administrative Assistant to the Secretary of the Army (SAAA–ZA), 105 Army Pentagon, Washington, DC 20310–0105.

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 Administrative Assistant to the Secretary of the Army (SAAA–ZA), 105 Army Pentagon, Washington, DC 20310–0105.

Distribution. This regulation is available in electronic media only and is intended for the Regular Army, the Army National Guard/Army National Guard of the United States, and the U.S. Army Reserve.

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*This regulation supersedes AR 37–47, dated 21 June 2018.

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Glossary

Chapter 1 Introduction

1–1. Purpose

This regulation establishes Army policy for the administration, control, and use of limitation .0012 official representation funds (ORF) of the Secretary of the Army (SECARMY). Representation funds do not constitute a separate program account. They are part of the annual Operation and Maintenance, Army appropriation. Responsible officials, certifying officials, and contracting officers will comply with the fiscal and contracting laws and regulations that govern operation and maintenance appropriations.

1–2. References and forms

See appendix A.

1–3. Explanation of abbreviations and terms

See the glossary.

1–4. Responsibilities

- a. *Secretary of the Army.* The SECARMY will—
 - (1) Approve the annual expenditure of limitation .0012 ORF.
 - (2) Provide final approval authority as necessary for all uses of ORF not specifically covered by this regulation, provided that such use is consistent with the general policies and guidelines set forth herein.
- b. *Assistant Secretary of the Army (Financial Management and Comptroller).* The ASA (FM&C) assists the Administrative Assistant to the Secretary of the Army (AASA) in the overall policy and administration of ORF and ensures the highest order of propriety and integrity of all expenditures. The ASA (FM&C) will—
 - (1) Budget and account for resources necessary to support ORF requirements.
 - (2) Obtain the SECARMY's approval on the annual funding program for limitation .0012 and allocate fund limitations on funding authorization documents.
 - (3) Issue a memorandum of authority to designated officials, normally at the beginning of the fiscal year, authorizing the expenditure of ORF.
 - (4) Provide quarterly reports on the execution of ORF to the Office of the Under Secretary of Defense (Comptroller) and/or chief financial officer not later than 30 calendar days following the close of the quarter being reported.
- c. *General Counsel of the Army.* The General Counsel of the Army will advise the SECARMY, the AASA, and other members of the Army Secretariat as requested, on the appropriate use of ORF.
- d. *Administrative Assistant to the Secretary of the Army.* The AASA is the proponent of this regulation and will—
 - (1) Develop and oversee ORF policy guidance pursuant to Department of Defense Instruction (DODI) 7250.13.
 - (2) Evaluate requests for exceptions and waivers to this regulation.
 - (a) Obtain a written legal review on all requests for exceptions and waivers that by type, nature, or exception have no prior legal opinion or precedent.
 - (b) Take action on requests for exceptions or waivers or make recommendations to the SECARMY, for the SECARMY's approval, as necessary or appropriate.
- e. *Deputy Chief of Staff, G–2.* The DCS, G–2 will ensure compliance with Deputy Secretary of Defense Memorandum OSD 76576–04: Accountability of Department of Defense Sponsored Foreign Personnel in the United States, dated 18 May 2004.
- f. *Commanders and heads of organizations.* Commanders and heads of organizations who are issued written authority from the ASA (FM&C) to expend ORF and who are members of the senior executive service (SES) or general officers (GOs) are also known as designated officials. Designated officials may serve as the sole approving official of ORF requirements for their command or organization, or they may delegate approval authority to subordinate members of the SES or GOs within their command or supervision. Subordinate approving officials may not further delegate approval authority below the SES or GO level. Designated officials or approving officials must approve all ORF requirements within their chain of command or supervision. Designated officials remain responsible for their overall ORF program and will—
 - (1) Personally monitor ORF use within their area of responsibility to ensure the propriety, integrity, and proper documentation of all expenditures.

(2) Ensure compliance with fiscal laws and regulations concerning appropriated funds and their use for official representation purposes. The designated official will obtain a legal review by an appropriate staff judge advocate or legal advisor for requests that by type, nature, or exception have no prior legal opinion or precedent.

(3) Ensure compliance with contracting laws and regulations related to funding contract actions with ORF.

(4) Publish standing operating procedures, including procedures for requesting, using, controlling, and distributing ORF.

(5) Use the internal control evaluation at appendix B as a guide to execute the internal control process in accordance with AR 11–2 and take prompt corrective action if deficiencies exist.

(6) Obtain approval, as described in paragraph 2–10, for any use of ORF not covered in this regulation.

(7) Appoint a certifying official and an independent representation funds custodian in accordance with chapter 3.

(8) Make sure personnel involved in the planning, execution, and processing of ORF are properly trained.

(9) Finance associated expenses when tasked to manage visits affecting more than one Department of Defense (DOD) component or visits of foreign dignitaries and officials that have DOD-wide implications and benefits. Exceptions are—

(a) Expenses incurred in connection with parts of the visit that are to non-DOD installations or facilities in the National Capital Region (as defined in DODI 4515.14) and other points of national interest. When these trips are included on the itinerary as a courtesy to the foreign dignitary, the expense is chargeable to the accounts of the Secretary of Defense or the Chairman of the Joint Chiefs of Staff.

(b) Expenses incurred in connection with parts of the visit that are to an installation of another DOD component or to an industrial facility performing activities related to another DOD component. These expenses will be charged to the accounts of the DOD component visited.

1–5. Records management (recordkeeping) requirements

The records management requirement for all record numbers, associated forms, and reports required by this regulation are addressed in the Army Records Retention Schedule-Army (RRS–A). Detailed information for all related record numbers, forms, and reports are located in Army Records Information Management System (ARIMS)/RRS–A at <https://www.arims.army.mil>. If any record numbers, forms, and reports are not current, addressed, and/or published correctly in ARIMS/RRS–A, see DA Pam 25–403.

1–6. Official representation funds policy

Section 127, Title 10, United States Code (10 USC 127) and the annual DOD appropriations acts authorize the SECARMY to approve the use of appropriated funds, in the limitations of the appropriations made available for such purpose, for the use of ORF (see DODI 7250.13).

a. To ensure fidelity to the Congressional intent on the use of funds allocated to the Army ORF .0012 limitation, the following procedures will be observed:

(1) Expenses incurred solely because of authorized representation functions will be charged to official representation funds.

(2) Costs incident to an ORF-funded event, such as salaries, travel, and transportation of DOD personnel, will be charged to the appropriation properly chargeable for such purposes. When assigned duty to serve or otherwise support an ORF-hosted event, DOD personnel are considered to be on duty and are not permitted to receive extra compensation. Crewmembers of military aircraft, official drivers, protocol personnel, and other support personnel who are performing representational duties are not considered members of the official DOD party, and ORF will not be used to defray their expenses.

(3) Under no circumstance may ORF expenses be charged to non-ORF accounts.

b. Charging costs to the ORF account for purposes where other funding is available and authorized, or to circumvent administrative or legal restrictions on the use of other appropriated or nonappropriated funds is prohibited.

Chapter 2

Uses of Official Representation Funds

2–1. Official courtesies

a. ORF will be used to extend official courtesies to authorized guests of the United States, DOD, and the Department of the Army (DA). Official courtesies will be in keeping with propriety as dictated by the occasion and conducted on a modest basis to maintain the standing and prestige of the United States at home and abroad. Official courtesies and ORF-related expenses include—

- (1) Lodging.
 - (2) Meals and refreshments, which include, but are not limited to—
 - (a) Receptions and participation expenses at DOD-sponsored events held in honor of authorized guests.
 - (b) Receptions hosted for local authorized guests at events required to maintain civic or community relations.
 - (c) Receptions at events that the Army is cohosting to share expenses or non-Army-hosted events to reciprocate the host.
 - (d) Receptions to enable newly assigned commanders or appropriate senior officials to meet local dignitaries and officials.
 - (3) Disposable supplies related to meals, refreshments, and receptions, such as flatware, napkins, and perishable flower and candle arrangements.
 - (4) Gratuities for services rendered by non-Government personnel.
 - (5) Official communications made by U.S. escort personnel that relate directly to the official visit.
 - (6) Valet services (for example, laundry and dry cleaning) which normally would not have been incurred except for travel associated with a DA invitation to travel.
 - (7) Entertainment. For example—
 - (a) Expenses for theaters, sporting events, museums, concerts, and sightseeing tours.
 - (b) Entertainment of authorized guests incident to visits by U.S. vessels to foreign ports and visits by foreign vessels to U.S. ports.
 - (8) Taxi fares and rental vehicle fees when Government transportation or other Government-rented vehicles are not available.
 - (9) Fees for travelers checks and debit cards to support the mission.
 - (10) Official functions, floral wreaths, decorations, and awards in observance of foreign national holidays and similar occasions taking place in foreign countries.
 - (11) Dedication ceremonies, unless provided for in another appropriation.
 - (12) An official courtesy of flowers when attending funerals for representational purposes.
 - (13) Rental of appliances, tables, chairs, glasses, plates, tablecloths, tents, and other event support items directly related to providing official courtesies. The most cost-effective and efficient use of resources should be considered to determine rental, lease, or purchase alternatives.
- b.* ORF events are normally hosted and attended by (not simply sponsored by) members of the SES or GOs. In lieu of an SES or GO, the ability to host and attend these events can be delegated to a general schedule (GS)–15 equivalent or O–6 level of leadership when the situation warrants but must be approved by an SES or GO. If an event involves a base commander, the level of leadership can be delegated to an O–5 or O–6. Consistent with the approved agenda or itinerary, escorts may pay authorized ORF expenses for the authorized guest (for example, meals) as the de facto host incident to travel to and from an ORF event. These exceptions should be documented within the ORF package.
- c.* Hosts are encouraged to extend official courtesies within their quarters.
- (1) Hosting events within quarters does not mitigate the requirement for costs to be modest, reflecting a level of hospitality that the typical American host, whose rank and position are equal to that of the guest, would provide to a special guest. ORF may be used to pay expenses if the host obtains approval before the event.
 - (2) Hosts must be aware of and comply with the laws and regulations that govern using military and civilian personnel if they will be used to assist the host in conducting an event.
 - (3) Use of caterers is permissible at modest expense.
 - (4) Hosts must also be aware of the ethical considerations for hosting current and potential defense contractors.

2–2. Authorized guests

Authorized guests are defined as—

- a.* Civilian or military dignitaries and officials of foreign governments.
- b.* Senior non-DOD U.S. Government officials (Assistant Secretary equivalent or above), such as the President and Vice President of the United States, members of the Cabinet, members of Congress, and their professional staff; and dignitaries and senior officials of State and local governments, such as governors of States or mayors of cities.
- c.* Other distinguished and prominent U.S. citizens (may include retired or former DOD civilian or military officials) and citizens' committees that have made a substantial contribution to the United States, DOD, or DA independent of their past DOD service, or past DOD employment. These individuals are recognized leaders in their fields of expertise when not employed by DOD. This also includes Gold Star Family members, which includes immediate Family members of a Servicemember who died serving in the Armed Forces of the United States, during any period of war or hostilities in which the Armed Forces of the United States were engaged, as described in 10 USC 1126 and DODI 1348.36, and the domestic partners of such a Servicemember.

- d.* Members of the news media on certain occasions.
- e.* DOD personnel eligible for official courtesies on official visits to the field (examples include commands, installations, and bases) as defined in paragraph 2–3*b*.

2–3. Department of Defense personnel

- a.* Unless otherwise meeting the definition of authorized guests in paragraph 2–2, DOD personnel include—
 - (1) Members of the U.S. Armed Forces and DOD civilian employees.
 - (2) Members of the Reserve Force and the Army and Air National Guard.
 - (3) Ambassadors of the Army Reserve.
 - (4) State Adjutants General who have received federal recognition in any grade and any other National Guard GOs who have ever received federal recognition.
 - (5) Civilian Aides to the SECARMY.
 - (6) Retired or former military and civilian personnel not representing a position of prominence outside the DOD community as described in paragraph 2–2.
 - (7) Guests (for example, spouses) of DOD personnel included in the official DOD party as described in paragraph 2–5*a*(2).
 - (8) Any foreign national working for a DOD component, except those hired pursuant to a defense contract, consistent with labor agreements, international treaties and agreements, and host country laws.
- b.* Guidelines for senior DOD officials are as follows:
 - (1) Senior DOD officials will normally pay their own expenses when visiting Army installations except when the guidelines in paragraph 2–3*b*(2) apply. For example, when attending a function held in an open officer’s mess, public restaurant, or similar location where per capita charges are identifiable, members of the visiting official DOD party and other participants will pay their respective charges before departure.
 - (2) ORF may be used to pay expenses for small, modest functions to extend minimally required official courtesies, including mementos, to senior DOD officials when on official visits to the field . The visiting senior DOD official and his or her party may be counted as authorized guests for the purpose of computing ratios as required by paragraph 2–5. Senior DOD officials eligible for official courtesies on official visits to the field are—
 - (a)* Secretary and Deputy Secretary of Defense.
 - (b)* Secretaries, Under Secretaries, Assistant Secretaries, and General Counsels of the Military Departments.
 - (c)* Chairman, Joint Chiefs of Staff.
 - (d)* Under Secretaries of Defense.
 - (e)* Vice Chairman, Joint Chiefs of Staff.
 - (f)* Director of the Joint Staff.
 - (g)* Chiefs and Vice Chiefs of Staff of the Army and Air Force.
 - (h)* Chief and Vice Chief of Naval Operations.
 - (i)* Commandant and Assistant Commandant of the Marine Corps.
 - (j)* Combatant commanders.
 - (k)* Deputy Commander, U.S. European Command.
 - (l)* Director, Defense Research and Engineering.
 - (m)* Assistant Secretaries of Defense.
 - (n)* General Counsel of the DOD.
 - (o)* Director, Operational Test and Evaluation.
 - (p)* Inspector General of the DOD.
 - (q)* Chief Judge and Associate Judges of the U.S. Court of Appeals for the Armed Forces.
 - (r)* Assistants to the Secretary of Defense.
 - (s)* Deputy Chief Management Officer.
 - (t)* Director, Cost Assessment and Program.
 - (u)* Director of Net Assessment.
 - (v)* Secretary of Defense Representative to Europe.
 - (w)* Directors of DOD agencies.
 - (x)* Directors of DOD field activities (including the President, Uniformed Services University of the Health Sciences).
 - (y)* Director, Strategic Capabilities Office.

2-4. Level of expenditures

a. ORF will be expended only for the purpose of official representation conducted on a modest basis. In determining a modest basis for expenditures, designated officials must balance policy objectives and the interests of the U.S. taxpayer and the perspectives of the general public and the authorized guest. Socially acceptable mores of American society, the rank and position of the authorized guest—not the host—and the number of participants should also influence the level of expenditures for events, gifts, and mementos. Designated officials are encouraged to establish reasonable expense limits necessary for the various types of expenses they commonly incur.

b. The SECARMY has established a \$20,000 expense cap for any one event. An entire visit by an authorized guest constitutes one event for the purposes of this cap.

c. The aggregate cost of gifts acquired by any one DOD official and presented to any one authorized guest pursuant to this authority can be no more than the minimal value established under 22 USC 2694. The current limit is \$390. Since the amount is subject to change, Army personnel should consult General Services Administration (GSA) bulletins for the most recent authorized amount (see GSA Bulletin FMR B-41). Gifts that DOD organizations present to DOD officials listed in paragraph 2-3b(2) should be limited to mementos that cost less than \$50 and are of little intrinsic value (such as coins, paperweights, lapel pins, and plaques). Such mementos may be funded by ORF for purposes consistent with this regulation. Under no circumstances may mementos for visiting DOD officials be purchased with morale, welfare, and recreation (MWR) funds or appropriated funds other than ORF.

2-5. Ratios of authorized guests to Department of Defense personnel

a. *Desirable ratios.* To ensure that the costs of official courtesies are kept to a minimum, the following ratios of DOD personnel to authorized guests will be observed:

(1) In parties of fewer than 30 individuals, at least 20 percent of the invitees expected to attend should be authorized guests and members of their party. That is, for each authorized member of the invited guest party expected to attend, the expenses for up to four DOD personnel can be charged to ORF. This guideline is not a requirement to invite 4 DOD people for every authorized guest. The number of DOD personnel who are invited and expected to attend an event will not exceed the ratio and will be limited to the minimum mission essential level.

(2) In parties of 30 or more individuals, at least 50 percent of the invitees expected to attend should be authorized guests and members of their party. That is, for each authorized member of the invited guest party expected to attend, the expenses for one DOD person can be charged to ORF. This guideline is not a requirement to invite one DOD person for every authorized guest. The number of DOD personnel who are invited and expected to attend an event will not exceed the ratio and will be limited to the minimum mission essential level. Only the minimum amount of funding and limitation .0012 should be obligated for events.

b. *Guidelines.*

(1) For the purpose of determining ratios, the persons accompanying authorized guests in accordance with paragraphs 2-2 and 2-8f are counted as members of the authorized guest's party. Persons accompanying authorized DOD guests in accordance with paragraph 2-3a are counted as members of the official DOD party.

(2) Normally, DOD personnel may not invite a guest (such as a spouse) to accompany them to an ORF-funded event as a member of the official party.

(a) However, DOD personnel may invite a guest as part of the official DOD party when the host invites and expects spouses of authorized guests to attend the event and determines that the attendance of guests to escort or accompany DOD personnel is appropriate and desirable under the circumstances. When included in the official DOD party, accompanying guests of DOD personnel will be counted with other DOD personnel for the purpose of determining the allowable number of guests to be financed with ORF.

(b) If a DOD spouse or family member is an invited guest authorized in paragraph 2-2 and also is accompanying a DOD guest, the DOD spouse or family member is counted as an authorized guest or member of the authorized guest party when applying the ratio of authorized guests to DOD personnel.

(3) The approving official may authorize the host to invite self-paying guests. Self-paying attendees will not involve additional expenditures of ORF.

c. *Payment of Department of Defense personnel in excess of applicable ratio.* The use of ORF to pay for expenses of DOD personnel in excess of the applicable ratio is not authorized without the prior approval of the SECARMY or AASA. Otherwise, DOD personnel in excess of the applicable ratio will pay a pro rata share of expenses prior to attending the event.. The following examples illustrate how to calculate the shares of expenses:

(1) An official invitee list contains a total of 25 expected attendees (3 authorized guests and 22 DOD personnel). The ORF guideline requires not less than 20 percent of the official party to consist of authorized guests and not more than 80 percent of the official party to be DOD personnel (a ratio of 1 authorized guest to 4 DOD personnel). Application of this ratio results in a maximum of 12 DOD personnel (3 authorized guests times 4 DOD personnel) who may

be properly funded with ORF. The 3 authorized guests and 12 DOD personnel comprise 60 percent of the total number of expected attendees (25); therefore, ORF may cover 60 percent of the total cost of the function. The remaining 40 percent of the cost must be paid either on a pro rata basis by the additional 10 DOD personnel or divided among all 22 DOD attendees. In dollar terms, if the function costs \$16 a person, the total cost for 25 attendees would be \$400. ORF would pay \$240 (60 percent) for the 3 authorized guests and 12 DOD personnel. The DOD personnel would be required to pay the balance of \$160, which could be accomplished by charging the remaining 10 individuals a pro rata share (\$16) or asking all 22 DOD personnel to share the out-of-pocket expense of \$160.

(2) An official invitee list contains a total of 50 expected attendees (10 authorized guests and 40 DOD personnel). The ORF guideline requires not less than 50 percent of the official party to consist of authorized guests and not more than 50 percent of the official party to be DOD personnel (a ratio of 1 authorized guest to 1 DOD person). Application of this ratio results in a maximum of 10 DOD personnel (10 authorized guests times 1 DOD person) who may be properly funded with ORF. The 10 authorized guests and 10 DOD personnel comprise 40 percent of the total number of expected attendees (50); therefore, ORF may cover 40 percent of the total cost of the function. The remaining 60 percent of the cost must be paid either on a pro rata basis by the additional 30 DOD personnel or divided among all 40 DOD attendees. In dollar terms, if the function costs \$10 a person, the total cost for 50 attendees would be \$500. ORF would pay \$200 for the 10 authorized guests and 10 DOD personnel. The DOD personnel would be required to pay the balance of \$300, which could be accomplished by charging the remaining 30 individuals a pro rata share (\$10) or asking all 40 DOD personnel to share the out-of-pocket expense of \$300.

2-6. Authority to issue invitations

a. The SECARMY; Chief of Staff, Army; Under Secretary of the Army; Vice Chief of Staff, Army; Headquarters, Department of the Army (HQDA) principal officials; and designated officials may extend invitations on behalf of DOD. With an inviting official's prior written permission, subordinate officials under an inviting official's command or supervision may extend an invitation and host an event on behalf of the inviting official. The authority may not be further delegated.

b. Only the Secretary of Defense or, in the Secretary's absence, the Deputy Secretary of Defense, may extend invitations to foreign heads of state or heads of government to visit the United States at DOD's expense, and only the SECARMY or Chief of Staff, Army may extend invitations to other foreign dignitaries and officials to visit the United States at DA's expense. HQDA principal officials and designated officials must request SECARMY or Chief of Staff, Army approval to host foreign dignitaries and other officials at least 10 days before dispatching an invitation. To the greatest extent possible, invitations will be limited to foreign counterparts of the inviting official or commander. Upon approval of the invitation, designated officials sponsoring foreign guests must notify the Deputy Chief of Staff, G-2 (DAMI-CD), 1000 Army Pentagon, Washington, DC 20310-1000 and comply with Deputy Secretary of Defense Memorandum OSD 76576-04: Accountability of Department of Defense Sponsored Foreign Personnel in the United States, dated 18 May 2004.

c. Designated officials may host senior foreign dignitaries hosted by other Federal agencies that request DOD support when it is determined to be in the best interest of the United States, the DOD, and the DA.

d. ORF may also be used to extend official courtesies overseas and upon visits by U.S. vessels to foreign ports and visits by foreign vessels to U.S. ports. Official courtesies of this nature should reflect the modest hospitality typical of an American host.

2-7. Invitation list versus attendance list

a. During the approval process, DA Form 4843 (Guest/Attendance Sheet) will be provided with a complete list of guests invited to an event (distinguishing authorized guests from DOD personnel). Approving officials who host recurring ORF events should consider the actual attendance lists from previous similar events when approving funds for obligation. For recurring events where actual authorized guest attendance has been significantly less or DOD personnel attendance has been significantly more than planned, event invitations will be adjusted to comply with the guidelines in paragraph 2-5.

b. The DA Form 4843 will be revised after the function to show who actually attended. The original and revised forms will be kept on file.

c. However, when ratios are not met, the function may be funded with ORF, and DOD personnel will not be required to pay pro rata shares of total expenses, when ratios are not met because an authorized guest did not attend a function. When the purpose of an event can no longer be accomplished due to the absence of the authorized guests(s) for whom the function was organized, the event should be rescheduled or canceled even though the Government may be liable for expenses incurred. Under no circumstance will DOD personnel participate in an official representation event when none of the authorized guests are able to attend.

2–8. Visits of authorized guests

a. Lodging, meals, and transportation are the normal responsibility of the DA host and are not considered leisure activities or entertainment. Accommodations will be provided on a modest basis in accordance with paragraph 2–4. Official travel is subject to DOD travel regulations.

b. Lodging, food, and official entertainment costs for the night before and the night after the visit may also be paid with ORF, when approved in advance.

c. Designated officials will finance associated expenses when tasked to manage visits affecting more than one DOD component or visits of foreign dignitaries and officials that have DOD-wide implications and benefits. Exceptions are listed in paragraphs 1–4*f*(9)(*a*) and 1–4*f*(9)(*b*).

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

(1) Leisure activities and entertainment may be planned during the official portion of the visit. The inclusion of leisure activities or entertainment with a military orientation or other aspect related to the visit is encouraged.

(2) Based on the approved itinerary, these activities may be paid for with ORF on a modest basis reflecting the level of hospitality a typical American host, whose rank and position are equal to that of the visiting guest, would provide to a special guest.

(3) Depending on the length of the visit, such activities normally should be limited to one or two events each visit.

(4) Normally, the following will not be arranged unless the authorized guest bears the associated costs:

(*a*) Significant detours or deviations from an established itinerary to accommodate leisure activities and entertainment requested by the visiting authorized guest.

(*b*) Activities occurring before or after the official portion of the visit, unless the activities are approved in advance.

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

f. To the greatest extent possible, invitations will be limited to the foreign counterparts of those DOD officials designated in paragraph 2–3*b*(2), their spouses, and no more than two accompanying staff officers. The following guidelines apply to visits by foreign authorized guests:

(1) Transportation to and from the continental United States (CONUS) normally will be the responsibility of the visiting foreign dignitary. When most economical, travel within the United States will be by military aircraft in accordance with DODD 4500.56.

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

(3) U.S. personnel traveling with the official party will be limited to the minimum number required to provide escort, interpretation, security, or other essential services that may be necessary to accomplish the purpose of the visit.

(4) When desired by the foreign authorized guest, at the discretion of the inviting official and in the Army's best interest, the Washington-based foreign defense or military service attaché may be included in the official authorized guest party. When travel away from the Washington, DC, area is involved, the lodging, meal, and CONUS travel costs of these personnel will be paid from ORF as part of the total cost of the visit.

(5) If the inviting official deems it is in the Army's best interest, he or she may authorize the inclusion of the appropriate DOD or U.S. military service attaché in the official DOD party. However, when travel away from their normal duty station is involved, lodging, subsistence, and CONUS travel costs of these personnel will be charged to the appropriation normally charged for such purposes.

g. Separate events for spouses of visiting officials are prohibited unless specifically related to the official purpose of the visit and hosted by personnel authorized to host ORF events or as provided in paragraph 2–1*b*.

2–9. Gifts

a. Designated officials and officials delegated authority to extend official representation courtesies may present gifts and mementos funded by ORF within the guidelines of paragraph 2–4*c*. Generally, gifts and mementos are presented to honor or otherwise recognize an individual or organization or are exchanged with authorized guests and non-DOD hosts during official ORF events and visits. Designated officials and approving officials should select gifts or mementos that portray unique American, Army, command, organization, or other appropriate themes that may be relevant or significant to the particular event. To a lesser extent, geographic or cultural themes, traditions, and the expectations of the authorized guest may be considered. Purchasing wrapping paper, ribbon and bows, and professional wrapping services in connection with the item is included in the aggregate cost of the gift or memento.

b. Officials, other than the designated official, may present gifts and mementos only in extenuating circumstances with written permission from the designated official. Generally, the official will be a subordinate SES or GO under a

presenting official's command or supervision. In lieu of an SES or GO, when the situation warrants, the authority to present gifts may be delegated to a GS-15 equivalent or O-6 level of leadership. If an event involves a base commander, the level of leadership can be delegated to an O-5 or O-6. The authority may not be further delegated. These exceptions should be documented within the ORF package. The authority to purchase gifts and mementos will not, under any circumstances, be delegated, assumed, or otherwise transferred to anyone other than a member of the Uniformed Services of the United States or a DOD civilian. The host may permit his or her spouse to present a gift or memento to a counterpart spouse on behalf of the host consistent with proper protocol.

c. Presentation of duplicate gifts or mementos to the same authorized guest or multiple gifts to the same individual at an event should be avoided.

d. Gifts may be personalized with the organization, the title, and the name of the presenter.

e. Gift items acquired in bulk may not include the presenting official's name unless the official is the SECARMY; Chief of Staff, Army; Under Secretary of the Army; Vice Chief of Staff of the Army; or Sergeant Major of the Army. This limitation does not prohibit the specific inscribing or engraving of an item or items individually selected for a specific presentation or occasion.

f. ORF will not be used to purchase gifts or mementos of any kind for presentation to, or acceptance by, DOD personnel, except those DOD personnel who are eligible for official courtesies (listed in para 2-3b(2)).

g. Gifts of alcohol or tobacco products may only be purchased for presentation to civilian or military dignitaries and officials of foreign governments.

2-10. Prohibition on uses of official representation funds

a. The SECARMY or AASA must approve any use of ORF not specifically authorized in this regulation, as an exception to policy (to the extent permitted by law). Designated officials will submit all requests to the Administrative Assistant to the Secretary of the Army (SAAA-ZA), 105 Army Pentagon, Washington, DC 20310-0105. Each request will include the specific justification and circumstances, details of the event, cost involved, benefit to the Army, and reason why other funds cannot be used.

b. ORF will not be used to pay for the following expenses:

(1) Meals and refreshments for U.S. Government employees in connection with routine interagency or intra-agency working meetings.

(2) Receptions and similar expenses in connection with ceremonies for the retirement of DOD personnel, change of command, or activation, establishment, deactivation, or disestablishment of a command or agency.

(3) Social events intended primarily to entertain or benefit DOD officials and employees, their families, personal guests, or defense contractor personnel (except as provided for in para 2-3b).

(4) Gifts to DOD personnel. However, DOD organizations may purchase mementos for presentation to DOD officials listed in paragraph 2-3b(2). Under no circumstances may mementos for visiting DOD officials be purchased with MWR funds or appropriated funds other than ORF.

(5) Personal items for a guest that, under normal circumstances, the guest would be expected to purchase, such as clothing, clothing rental services, toilet articles, tobacco products, hair and beauty care, shoeshine, and souvenirs. Clothing that bears a command or unit logo and that is presented as a gift or memento is permitted.

(6) Long distance telephone calls and Internet service charges originated by the authorized guest, except when directly related to the purpose of the visit.

(7) Gifts or flowers to be presented by the authorized guest.

(8) Recreation activities, such as golfing, boating, and skiing.

(9) Expenses normally considered a personal obligation, such as the purchase of flowers to mark a purely personal occasion (for example, a dignitary's birthday, anniversary, or birth of a baby).

(10) Holiday or greeting cards, postage, and business cards.

(11) Membership fees or dues.

(12) Repair, maintenance, and renovation projects to enhance the appearance of DOD facilities.

(13) Classified projects for intelligence purposes.

(14) Any portion of any event that is eligible for sponsorship with MWR funds; however, the expenses of authorized guests may be paid with ORF.

(15) Labor or gratuities to Government personnel for services rendered while performing their official duty.

c. For DOD personnel in a temporary duty status, meals provided at ORF-funded events are provided at Government expense and will be claimed as government-furnished meals.

d. Use of ORF for support personnel traveling with an eligible senior DOD member or for support personnel from the hosting official's organization not performing representational duties (such as executive officers, aides-de-camp, protocol staff, transportation drivers, and personal security team members) is expressly prohibited.

Chapter 3 Fund Management, Control, and Accountability

3–1. Fund management

a. Limitation .0012 and budget authority issued by the Office of the Assistant Secretary of the Army (Financial Management and Comptroller) (OASA (FM&C)) convey authority to use ORF. Obligations and expenditures of ORF must be handled in the same manner as other appropriated funds.

(1) The OASA (FM&C) will issue—

(*a*) A memorandum of authority to designated officials establishing their ORF annual program. The office normally issues the memorandum at the beginning of each fiscal year.

(*b*) Funding authorization documents providing the limitation .0012 and fund allocation. Obligation before funds are received or in excess of funds received is prohibited and may violate the Antideficiency Act (31 USC 1341, 31 USC 1342, and 31 USC 1517) and/or the apportionment statutes (31 USC 1511 through 31 USC 1516). Together, the memorandum of authority and the funding authorization documents provide sufficient documentation to clear payments under the appropriation with disbursing officials. Commitment, obligation, disbursement, and records maintenance must comply with Defense Finance and Accounting Service–Indianapolis (DFAS–IN) Regulation 37–1 and DOD 7000. 14–R.

(2) Use of a Government charge card is authorized when the charge card cites a limitation .0012 line of accounting and the limitation .0012 account is used solely to purchase ORF-approved goods and services (for example, events, gifts, and mementos). A Government charge card with multiple accounts, including the limitation .0012 account, is also permissible. Government charge card policies and procedures apply to limitation .0012 purchases the same as any other charge card procurement. Similarly, the Federal Acquisition Regulation (FAR) applies to all purchases made with ORF.

b. Designated officials will—

(1) Appoint, in writing, an independent representation funds custodian and a certifying official to provide the necessary controls to prevent exceeding the fund limitation. The DD Form 577 (Appointment/Termination Record–Authorized Signature) will be used to appoint a certifying official; a memorandum is appropriate for appointment of a representation funds custodian. A certifying official will not simultaneously serve as a representation funds custodian. A certifying official is pecuniarily liable for payments in accordance with 31 USC 3528. Only one of these officials should be a member of the comptroller’s office. However, both officials should be knowledgeable in all aspects of fund control, obligation and expenditure, accountability, and recordkeeping. Neither the certifying official nor the representation funds custodian will be designated simultaneously as any category of paying agent or officer; however, the certifying official may certify Government charge card vouchers for payment as the approving official.

(2) Submit to the AASA any requests for reimbursement of expenses incurred for an event held or gift presented before official approval for the event or gift was obtained (the SECARMY and the AASA are the only officials with retroactive approval authority). Such requests for an exception to policy must contain all documentation for the request, justification of the expenditure, receipts, ratification action (if necessary), and measures taken to mitigate future incidents.

c. The representation funds custodian will—

(1) Make sure requests for ORF expenditures have the necessary supporting documentation (for example, written justification that includes purpose, date, and location of event; name(s) of host(s) and guest(s) of honor; DA Form 4843 with names and duty titles of DOD and non-DOD invitees/expected attendees; and detailed cost estimate).

(2) Determine whether the expenditure is allowable. If the expenditure is not allowable, the representation funds custodian will return the documentation to the requestor for additional justification.

(3) Obtain a legal review for requests that by type, nature, or exception have no previous legal opinion or precedent.

(4) Ensure that sufficient limitation .0012 funds are available for obligation, as evidenced by the allocation in the funding authorization document and financial reports. The representation funds custodian will obtain an increase in limitation .0012 funds, when needed.

(5) Forward supporting documentation and recommendation to the approving official.

(6) Communicate approval to the requestor to execute the event. Obligation before funds are received or in excess of funds received may violate the Antideficiency Act and/or the apportionment statutes.

(7) Ensure commitments and obligations are recorded in advance of disbursements made against the fund.

(8) Obtain all required documentation from the requestor after the event.

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

(10) Prepare payment information for the certifying official. Each fiscal year, the first payment voucher submitted to the certifying official will include two copies of the memorandum of authority authorizing the expenditure of ORF. All subsequent vouchers will contain a statement that the memorandum of authority was attached to the original voucher (cite voucher number). The representation funds custodian will forward the voucher and payment-substantiating documentation to the certifying official for signature.

d. The certifying official will—

(1) Certify the propriety and correctness of the payment information and submit the information to the disbursing office for payment. Each fiscal year, the first payment voucher submitted to the disbursing officer will include two copies of the memorandum of authority authorizing the expenditure of ORF.

(2) Allow, for budgetary and efficiency purposes, the Director of Resource Management or equivalent official to authorize marginal cost adjustments when justification and supporting documentation are provided and the de minimis increase in expense is consistent with the expressed intent of the approving official.

e. Requestors of ORF will—

(1) Prepare supporting documentation for each use of ORF and submit it to the representation funds custodian for approval in advance of an event.

(2) Provide the itemized paid receipts and actual attendance list after the event to the representation funds custodian.

(3) Serve as the departmental accountable official for providing to a certifying official information, data, or services that the certifying official directly relies upon for the certification of vouchers for payment. In accordance with 10 USC 2773a, requestors are pecuniarily liable for incorrect payments resulting from their negligent actions.

3-2. File maintenance

In addition to the responsibilities described in paragraph 3-1c, the representation funds custodian will—

a. Maintain a file with record copies of memorandums of authority from the ASA (FM&C), delegation and appointment documents, and DD Forms 577.

b. Maintain a file, by fiscal year and on a function-by-function basis, of data on how and why ORF were used, including each paid voucher with attached supporting documentation.

c. Maintain a policy and precedent file containing—

(1) Policies and guidance issued by higher headquarters.

(2) Copies of any exceptions granted by the SECARMY or AASA.

(3) A copy of the latest audit report from U.S. Army Audit Agency with the command reply.

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

(5) Copies of completed internal control evaluations.

3-3. Inventory control

a. Items purchased with ORF will be accounted for. They should not be comingled with nonappropriated fund items or stored with office supplies.

b. Designated officials will appoint, in writing, an inventory control officer, when necessary. The inventory control officer is responsible for maintaining an accurate inventory record of stock (such as gift items or mementos, nonperishable food items, and beverages) and supplies purchased in bulk and intended to be used over a period of time.

c. Gift and memento inventories are governed by the *bona fide* needs rule and will be held to a minimum. When deemed appropriate by an authorized host and approved by proper authority, gifts may be personalized with the organization, title, and the name of the presenter. However, personalized gifts may only be ordered in very limited quantities to ensure that they are used during that person's tenure.

d. Subvouchers showing the titles and names of the recipients and the purpose of the issue from stock will support all inventory records.

e. Any items purchased for use at a designated official's workplace (permanent or temporary duty station) or quarters, such as tableware, umbrellas, or alcohol, must be entered into inventory and its use recorded in an event documentation log. These items are used solely for ORF functions and are the property of the Government.

f. Items will be inventoried and reconciled with inventory records semiannually and when custodianship of the inventory is transferred.

g. Designated officials will appoint impartial personnel to reconcile inventory items and records and to take corrective action as necessary. Inventory report findings will be maintained with inventory records for audit purposes.

h. Disposal of items from ORF inventories because of damage or extenuating circumstances should be in accordance with local supply procedures to ensure proper turn-in to the Defense Reutilization and Marketing Office or another authorized disposal activity.

3–4. Fund control register

The representation funds custodian will—

- a.* Use the fund control register to record the receipt of and changes to the annual funding program. At a minimum, the register will also contain the following: voucher number of expenditure, purpose of expenditure, amount obligated and expended, and unobligated balance of the fund.
- b.* Record obligations in accordance with DFAS–IN Regulation 37–1. Record all disbursements promptly after payment by the disbursing accounting officer.
- c.* Maintain this register in the permanent voucher files by fiscal year.
- d.* Balance and reconcile the register with the accounting reports quarterly and annotate the fund control register after each reconciliation. The representation funds custodian must fully explain any adjustments between the records.

3–5. Official representation funds reporting

- a.* The ASA (FM&C) will submit a quarterly list of all ORF expenditures to the Office of the Under Secretary of Defense (Comptroller), Deputy Comptroller (Program/Budget) not later than 30 calendar days after the close of the quarter being reported.
- b.* Directors of Resource Management or equivalent officials possessing ORF will comply with information requirements that ASA (FM&C) prescribes.
- c.* Designated officials will use official accounting reports to monitor ORF obligations and disbursements to ensure compliance with the fund authorization. Vouchers and supporting documentation must be readily available when requested by auditors and investigators.

Appendix A

References

Section I

Required Publications

Deputy Secretary of Defense Memorandum OSD 76576–04

Accountability of Department of Defense Sponsored Foreign Personnel in the United States, dated 18 May 2004 (Cited in para 1–4e). (To obtain a copy of this document, contact the Office of the Deputy Chief of Staff, G–2 (DAMI–CD), 1000 Army Pentagon, Washington, DC 20310–1000.)

DFAS–IN Regulation 37–1

Finance and Accounting Policy Implementation (Available at <https://www.asafm.army.mil/>.) (Cited in para 3–1a(1)(b).)

DOD 7000.14–R

Department of Defense Financial Management Regulation (Cited in para 3–1a(1)(b).) (Available at <http://comptroller.defense.gov/fmr.aspx/>.)

DODI 7250.13

Use of Appropriated Funds for Official Representation Purposes (Available at <http://www.esd.whs.mil/>.) (Cited in summary.)

General Services Administration Bulletin FMR B–41

Foreign Gift and Decoration Minimal Value (Available at <https://www.gsa.gov/policy-regulations/policy/personal-property-management-policy/foreign-gifts/>.) (Cited in para 2–4c.)

10 USC 127

Emergency and extraordinary expenses (Available at <http://uscode.house.gov/>.) (Cited in para 1–6.)

10 USC 2773a

Departmental accountable officials (Available at <http://uscode.house.gov/>.) (Cited in para 3–1e(3).)

22 USC 2694

Limitation on purchase of gifts for foreign individuals: report to Speaker of the House and chairman of the Committee on Foreign Relations of the Senate (Available at <http://uscode.house.gov/>.) (Cited in para 2–4c.)

31 USC 1341

Limitations on expending and obligating amounts (Available at <http://uscode.house.gov/>.) (Cited in para 3–1a(1)(b).)

31 USC 1342

Limitation on voluntary services (Available at <http://uscode.house.gov/>.) (Cited in para 3–1a(1)(b).)

31 USC 1511 through 1517

Apportionment (Available at <http://uscode.house.gov/>.) (Cited in para 3–1a(1)(b).)

31 USC 3528

Responsibilities and relief from liability of certifying officials (Available at <http://uscode.house.gov/>.) (Cited in para 3–1b(1).)

Section II

Related Publications

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

Annual DOD Appropriations Act

(Available at <https://www.congress.gov/>.)

AR 1–50

Army Conference Policy

AR 11–2

Managers' Internal Control Program

AR 25–30

Army Publishing Program

AR 215–1

Military Morale, Welfare, and Recreation Programs and Nonappropriated Fund Instrumentalities

AR 380–10

Foreign Disclosure and Contacts with Foreign Representatives

DA Pam 25–403

Guide to Recordkeeping in the Army

DOD 5500.07–R

Joint Ethics Regulation (JER)

DODD 1005.13

Gifts and Decorations from Foreign Governments

DODD 4500.56

DOD Policy on the Use of Government Aircraft and Air Travel

DODD 5230.20

Visits and Assignments of Foreign Nationals

DODI 4515.14

Washington Local Commuting Area

DODM 8910.01, Volume 1

DOD Information Collections Manual: Procedures for DOD Internal Information Collections (Volume 1)

DODM 8910.01, Volume 2

DOD Information Collections Manual: Procedures for DOD Public Information Collections (Volume 2)

FAR

Federal Acquisition Regulation

JTR

Joint Travel Regulations

Office of Management and Budget Circular A–123

Management’s Responsibility for Enterprise Risk Management and Internal Control

Office of Management and Budget Memorandum M–17–26

Reducing Burden for Federal Agencies by Rescinding and Modifying OMB Memoranda

10 USC 1126

Gold star lapel button: eligibility and distribution

Section III

Prescribed Forms

Unless otherwise indicated, DA forms are available on the Army Publishing Directorate (APD) website (<https://armypubs.army.mil/>).

DA Form 4843

Guest/Attendance Sheet (Prescribed in para 2–7a.)

Section IV

Referenced Forms

Unless otherwise indicated, DA forms are available on the APD website (<https://armypubs.army.mil/>); DD forms are available on the Office of the Secretary of Defense (OSD) website (<https://www.esd.whs.mil/directives/forms/>).

DA Form 11–2

Internal Control Evaluation Certification

DA Form 2028

Recommended Changes to Publications and Blank Forms

DD Form 577

Appointment/Termination Record—Authorized Signature

Appendix B

Internal Control Evaluation

B–1. Function

The function covered by this evaluation is the proper use of SECARMY ORF.

B–2. Purpose

The purpose of this evaluation is to assist responsible officials, certifying officials, representation funds custodians, and managers in evaluating the key internal controls within their areas of responsibility. The test questions in paragraph B–4 provide a general theme of issues to be considered in maintaining reasonable internal controls; they are not intended to cover all controls or potential risks.

B–3. Instructions

Answers must be based on the actual testing of key internal controls (document analysis, direct observations, sampling, simulation, or other). Answers that indicate deficiencies must be explained and corrective action indicated in supporting documentation. These management controls must be tested at least once every 5 years. Certification that this evaluation has been conducted must be accomplished on DA Form 11–2 (Internal Control Evaluation Certification).

B–4. Test questions

- a.* Are two separate officials who are knowledgeable in all aspects of fund control, accountability, files, and record-keeping designated, in writing, as the representation funds custodian and certifying official?
- b.* Does the representation funds custodian require and review all supporting documentation for ORF requests (such as written justification, proposed attendee list, and cost estimate)?
- c.* Does the representation funds custodian coordinate ORF requests with the resource management office, and legal and contractual offices as necessary, before forwarding the requests to the appropriate approving official?
- d.* Are approving officials of ORF requests members of the SES or GOs?
- e.* Are ORF requests approved in writing prior to the expenditure of representation funds?
- f.* Are sufficient funds requested and made available before obligations are incurred?
- g.* Does the certifying official validate the propriety and correctness of the payment information before submitting it to the disbursing office for payment?
- h.* Are accurate inventory records maintained for bulk purchases of gift/memento items and beverage stock?
- i.* Are gift/memento items and beverage stock inventoried and reconciled on a semiannual basis?
- j.* Are missing inventory items investigated, causes and liability assessed, and corrective actions taken to prevent a recurrence?
- k.* Is a fund control register maintained and is it balanced and reconciled quarterly with accounting records?
- l.* When foreign currency is involved, are the exchange rates properly documented?
- m.* Are funds monitored to ensure that limitations or ceilings are not exceeded?
- n.* Are required files maintained?

B–5. Supersession

This internal control evaluation replaces the one previously published in AR 37–47, dated 21 June 2018.

B–6. Comments

Help make this a better tool for evaluating internal controls. Submit comments to the Administrative Assistant to the Secretary of the Army (SAAA–RPA), 105 Army Pentagon, Washington, DC 20310–0105.

Glossary

Section I

Abbreviations

AASA

Administrative Assistant to the Secretary of the Army

AR

Army regulation

ARIMS

Army Records Information Management System

ASA (FM&C)

Assistant Secretary of the Army (Financial Management and Comptroller)

CONUS

continental United States

DA

Department of the Army

DCS, G-2

Deputy Chief of Staff, G-2

DFAS-IN

Defense Finance and Accounting Service-Indianapolis

DOD

Department of Defense

DODD

Department of Defense Directive

DODI

Department of Defense Instruction

DODM

Department of Defense Manual

FAR

Federal Acquisition Regulation

FMR

Federal Management Regulation

GO

general officer

GS

general schedule

GSA

General Services Administration

HQDA

Headquarters, Department of the Army

MWR

morale, welfare, and recreation

OASA (FM&C)

Office of the Assistant Secretary of the Army (Financial Management and Comptroller)

OMB

Office of Management and Budget

ORF

official representation funds

RRS–A

Army Records Retention Schedule-Army

SECARMY

Secretary of the Army

SES

senior executive service

U.S.

United States

USC

United States Code

Section II**Terms****Accompanying guest**

A spouse, family member, or other person whose role is to accompany or escort a member of the official party.

Approving official

a. An individual delegated authority, in writing, by a designated official to approve the requirement for ORF expenditures based on purpose, time, and amount. This authority may be delegated to officials not lower than members of the SES or GOs, as appropriate. This authority may not be further delegated.

b. When pertaining to the Army Government Charge Card Program, an approving official is an individual who has responsibility for one or more Government card cardholders and for certifying payment.

Authorizing official (or officer)

An individual who approves a transaction and verifies and validates that the funds cited on a commitment or obligation document are accurate and available.

Certifying official

An individual designated to attest to the correctness of statements, facts, accounts, and amounts appearing on a voucher or other documents. A certifying official is pecuniarily liable for payments in accordance with 31 USC 3528.

Defense contractor

Any individual, firm, corporation, partnership, association, or other legal non-federal entity that enters into a contract directly with DOD or a DOD component to provide services, supplies, or both, including construction. Subcontractors are excluded unless they are separate legal non-federal entities that contract directly with DOD or a DOD component in their own names. Foreign governments or representatives of foreign governments that are engaged in selling to DOD or a DOD component are defense contractors when acting in that context.

Departmental accountable official

An individual responsible for providing to a certifying official information, data, or services that the certifying official directly relies upon during the certification of vouchers for payment. A departmental accountable official is pecuniarily liable for incorrect payments resulting from his or her negligent actions in accordance with 10 USC 2773a.

Designated official

A DA official or commander, not lower than a member of the SES or GO, issued (i) written authority from the ASA (FM&C) to expend ORF and (ii) funding authorization documents containing both operation and maintenance budget authority and limitation .0012.

Funds certifying official

An individual responsible for the proper assignment of funding on a commitment or obligation document before the obligation is incurred.

Gift

An item presented to honor or otherwise recognize an individual or organization or that is exchanged with authorized guests and non-DOD hosts during official ORF events and visits.

Host

A DOD military member or civilian employee authorized, in writing, by the ORF designated official or approving official to host ORF events, extend official courtesies, and present gifts and mementos funded by ORF.

Internal controls

The manner in which financial, manpower, and property resources are to be controlled and safeguarded by regular authorization, approval, documentation, recording, reconciling, reporting, and related accounting processes.

Inviting official

A DOD military member or civilian employee authorized to extend invitations to ORF events.

Memento

A gift presented or received with the intent and purpose to remind the recipient of somebody or something. These items generally have little intrinsic value, such as coins, paperweights, lapel pins, and plaques.

Official authorized guest party/visiting party

The individuals described in paragraph 2–2 who are authorized to have costs associated with official courtesies (such as food, beverages, and gifts) paid with ORF. Costs incurred by other non-DOD personnel who attend an ORF event are personal expenses. Also see self-paying guest.

Official DOD party

The individuals described in paragraph 2–3 who are authorized to have costs associated with official courtesies (such as food and beverages) paid with ORF. Costs incurred by other DOD personnel who attend an ORF event are personal expenses. Also see self-paying guest.

Official party

The combined total members in the official authorized guest or visiting party and official DOD party.

Pecuniary liability

The personal financial liability for fiscal irregularities of disbursing and certifying officials and departmental accountable officials as an incentive to guard against errors and theft by others and also to protect the government against errors and dishonesty by the officers themselves.

Self-paying guest

A DOD or non-DOD person who uses personal monies to pay a pro rata share of the costs for his or her participation in an ORF event.

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