

Policy # 14 Budget Procedures

ATOE-DNC-CU

16 JUN 2006

MEMORANDUM FOR CAMPBELL BATTALION CADRE AND CADETS

SUBJECT: Policy Letter #14, Budget Procedures

1. This memorandum provides procedures for the handling of all Campbell Battalion funds designated for use by the Military Science Department, so as to preclude fraud, waste or abuse of such funds.
2. The Department of Military Science obtains Campbell Battalion funds through the annual budget process, which begins with the receipt of a budget preparation packet on or about 01 October and ends with the submission of the packet on or about 15 December. The department's next school year's budget is received on or about 30 March. The Campbell Battalion Fiscal year runs from 1 July to 30 June.
3. Duties and responsibilities:
 - a. Professor of Military Science:
 - (1) Battalion commander who has overall responsibility for the budget.
 - (2) Supervises all expenditure of funds.
 - (3) Appoints personnel to assist with the control of the budget as necessary.
 - (4) Establishes annual goals for the use of allocated funds through a department needs assessment.
 - b. Executive Officer:

- (1) Battalion budget officer; has physical responsibility for the budget.
- (2) Approves all requests for the expenditure of funds.
- (3) Responsible for completing the annual budget preparation packet
- (4) Reviews the department budget monthly in order to maintain control and to conduct a month-to-month trend analysis.
- (5) Communicates with the Campbell University Controller's office as necessary, to report discrepancies or changes.
- (6) Coordinates with the Campbell University purchasing office as necessary, to purchase authorized equipment.
- (7) Signs all voucher requests for the expenditure of funds, except when the funds are to be issued for payment to him or her, in which case, the Professor of Military Science signs the voucher.
- (8) Ensures all expenditures are tax-exempt.
- (9) Verifies monthly budget records/printouts on a continuing basis.

c. S4 (assistant budget officer) and Recruiting Operations Officer (Cadet Fund Manager):

- (1) Assists the battalion budget officer as directed.
- (2) Prepares vouchers for expenditure.
- (3) Assists in maintains and updating the budget records on a continuing basis to include the monthly budget printout and daily transactions.

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4. Procedures:

- a. All commitments to purchase items/services must have the prior approval of the battalion budget officer.
- b. When a request for commitment to purchase has been approved, the requester and the assistant budget officer will determine the least costly method.
- c. Some items/services may be purchased and billed to the department. In this case, the purchaser must sign the billing statement and give a copy of it to the assistant budget officer for filing immediately after the purchase.
- d. Purchases approved and then made in cash are reimbursable within (usually) five working days. An appropriate receipt or statement should be provided to the budget officer immediately.

5. Documentation:

- a. All requests for payment or reimbursement must be accompanied by an original dated receipt/statement or a Campbell University purchase order.
- b. A copy of all budget records to include expenditure vouchers with attached receipts (or statements or purchase orders), will be filed in the department for at least three years (the two previous and current years).
- c. The Assistant Budget Officer and Cadet Fund Manager will maintain a line item journal showing all expenditures/reimbursements.

6. Accounts:

- a. The following accounts are assigned to the Campbell University Military Science Department:

<u>Account</u>	<u>Description</u>
Official Hosting and Representation	Income account used for food and beverages
Fund (OH & R)*	for Cadet functions
Cadet Fund*	Income account used for department social events
University Account	General account with University used for day to day expenses
RPA and OMA	Army Annual Training Budget

* Accounts established by the Military Science Department for better management of non-University funds.

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7. Campbell University Funds are to be used only for the support of appropriate departmental activities. I emphasize that the Battalion Executive Officer is the approving authority for all expenditures. In his or her absence, the S4 may approve emergency expenditures.

8. POC for this policy is the undersigned at (910) 893-1582.

JAMES M. LOFFERT

LTC, IN

Professor of Military Science