

Unit Funds

**Office of the Adjutant General,
Texas Military Department,
Joint Force Headquarters,
Austin, Texas 78763-5218
05 September 2019**

UNCLASSIFIED

SUMMARY of CHANGE

Texas Military Department Regulation 4-01 Unit funds

This revision, dated 05 September 2019:

- o Updates proponent.
- o Updates departmental names and references.
- o Changes regulation from AGTX 230-2 to TMD 4-01.
- o Updates form titles.
- o Makes administrative changes (throughout).

Office of the Adjutant General
Texas Military Department
Joint Force Headquarters
Post Office Box 5218
Austin, TX 78763-5218
01 September 2019

Texas Military Department
(TMD) Regulation 4-01

UNIT FUNDS

By Order of the Adjutant General:

TRACY R. NORRIS
Major General, TXARNG
Adjutant General

Official:
RACHEL M. DEVERE
CW3, MP, TXARNG
J5 - Issuance



Summary. This regulation updates policy and administrative procedures associated with the management and accountability of Unit Funds.

Applicability. This regulation applies to all components of TMD.

Proponent and exception authority. The proponent of this regulation is TMD J8.

Management control process. This regulation is subject to the requirements of AR 11-2, but does not contain control measures.

Supplementation. Supplementation of this publication and establishment of command and local forms is prohibited without prior approval from the J5, P.O. Box 5218, Austin, TX 78763-5218.

Suggested Improvements. Users are invited to send comments and suggested improvements concerning this regulation on DA Form 2028 (Recommended Changes to Publications and Blank Forms) directly to TMD J8, P.O. Box 5218, Austin, TX 78763-5218.

Distribution. A

*This regulation supersedes AGTX Reg 230-2, 01 November 2001.

Table of Contents

Chapter 1

Introduction, page 6

Purpose •1-1, page 6

References • 1-2, page 6,

Explanation of abbreviations • 1-3, page 6

Responsibilities •1-4, page 6

Chapter 2

General Terms and Conditions, page 7

Policy • 2-1, page 7

Excluded funds and activities • 2-2, page 7

Chapter 3

Unit funds, page 7

Establishment •3-1, page 7

Fund council •3-2, page 8

Fund manager •3-3, page 9

Source of income •3-4, page 9

Property Acquired with Unit fund•3-5, page 10

Donation Management •3-6, page 10

Fund expenditures •3-7, page 11

Other receipts and expenditures •3-8, page 12

Mobilization •3-9, page 12

Chapter 4

Accounting Procedures, page 12

Accounting records •4-1, page 12

Financial record •4-2, page 13

Administrative file •4-3, page 13

Banking procedures •4-4, page 13

Disposition of fund records •4-5, page 14

Audits •4-6, page 14

Reports •4-7, page 14

Appendixes

A. References, page 20

Table List

Table 4-1: Documents required having on-hand, page 18

Table 4-2: Documents required to be submitted to NGTX-R, page 19

Figure List

Figure 3-1: Example of acknowledgement letter, page 15

Figure 3-2: Example of Disclosure of Conflict of Interest Statement, page 16

Figure 3-3: Example of Memorandum for Request for Approval of Donation (Over \$5,000.00),
page 16

Glossary, page 21

Chapter 1 Introduction

1-1. Purpose

Establish policy and procedures for the administration of state unit funds to include uniform accounting and reporting within the TMD.

1-2. References

- a. Texas Government Code § 437 (Texas Military)
- b. Texas Government Code § 432 (Texas Code of Military Justice)
- c. Texas Penal Code § 36 (Bribery and Corrupt Influence)
- d. Texas Ethics Commission Rules
- e. Texas Army National Guard Regulation 420-70

1-3. Explanation of abbreviations

Abbreviations and special terms are defined in the Glossary.

1-4. Responsibilities

a. The Director of State Administration is the responsible official for all unit funds. The Director of State Administration has supervisory responsibility for:

- (1) The proper accountability of all unit funds.
- (2) The execution of all unit funds.

b. Commanders not acting as fund managers (defined in para 3-3) supervise fund managers to ensure proper accounting for unit funds, and TMD policy, State of Texas laws/regulations, and good business practices are followed. Commanders shall:

- (1) Appoint the unit fund manager and council in writing.
- (2) Approve the general supervision and accounting of unit funds.
- (3) Approve receipts and expenditures.
- (4) Ensure invoices are paid in a timely manner.
- (5) Develop and implement standing operating procedures (SOPs).
- (6) Perform periodic inspections.
- (7) Verify and provide, per an auditor's request, all memoranda and documentation related to the unit fund.
- (8) Provide guidance to fund managers.
- (9) Review monthly bank reconciliations.

Chapter 2 General Terms and Conditions

2-1. Policy.

- a. All accounts shall be maintained in accordance with this regulation. Failure to follow an order or regulation is punishable under the Texas Code of Military Justice.
- b. Unit funds are managed separately from state and federal appropriated funds and federal non-appropriated funds. Commingling funds of any character is prohibited unless expressly permitted by law.
- c. Each TXARNG unit with a separate Unit Identification Code (UIC) (e.g. battalion headquarters, company, separate detachment) is authorized one unit fund. Multi-unit armories and installations with separate UIC's are authorized separate unit funds.
- d. Each TXANG unit is authorized one unit fund per location.
- e. Each TXSG unit, from regiment level or higher, is authorized one unit fund.
- f. Unit funds must support service members, directly or indirectly, within the establishing organization. TMD civilian employees working within the establishing organization may be included in unit fund events.
- g. Coordinate all correspondence through command channels to the TMD J8 (office symbol: NGTX-JRZ). TMD J8 will relay information to the Office of State Administration.
- h. Maintain unit fund records at the unit location. Ensure sufficient full-time personnel have access to unit fund records.

2-2. Excluded Funds and Activities.

- a. This regulation does not apply to private organizations, activities funded by state and federal appropriated funds, or federal non-appropriated funds.
- b. Unofficial but authorized activities with limited assets in units, armories, or staff sections (e.g. coffee fund, retirement gifts, and flower funds) are not State unit funds subject to this regulation. Do not commingle excluded funds with unit funds.
- c. Program income under NGR 5-1 shall not be considered unit funds.

Chapter 3 Unit Funds.

3-1. Establishment and Re-establishment

- a. Establish TXARNG and TXSG unit funds per memoranda. Establish TXANG unit funds per orders. Route memoranda or orders through TMD J8 and the Office of State Administration.
- b. The official name of each Unit fund is "Unit fund, (unit), (station)". For Example, "Unit fund, Headquarters, Texas Air National Guard, Austin, Texas 78769-5218."
- c. To re-designate funds after dissolution, refer to paragraph 3-1(a).
- d. Issue memoranda or orders as necessary when fund managers or council members change.

3-2. Fund Council.

a. Appointment. Commanders or fund managers shall appoint a fund council using the appropriate memoranda or order. This includes designating fund managers, recorders, and council members. Appointments are valid for one year and require re-designation each year.

b. Composition.

(1) The council consists of at least two voting members and the voting fund manager. The council must include at least one commissioned officer and one enlisted personnel, E-5 and above.

(2) Multi-unit armories or installations with multiple unit funds shall maintain separate fund managers and councils.

(3) A non-voting recorder is appointed by the fund manager to record council minutes, facilitate meetings and to assist with account records.

c. Council Procedures.

(1) Fund manager will determine the frequency of council meetings, and will meet at least annually. A quorum is required in order to conduct official business. A majority of the voting members constitutes a quorum. The fund manager approves the council meeting minutes. The council shall meet to brief newly appointed fund managers.

(2) Council meetings are recorded and will reflect all actions taken.

(3) Expenditures require the council's prior approval and must include the maximum amount allowed for the expenditure. The council will determine and publish authorized "usual expenditures" allowing the fund manager to make those expenditures without further approval. Emergency expenditures are allowed in limited circumstances. In those instances, the fund manager will make all efforts to seek council member approvals. The fund manager maintains receipts and expenditures for both authorized and not authorized by the council.

(4) Council minutes are drafted and include the meeting date and those present. Both the fund manager and the recorder reviews and signs the minutes. The fund manager maintains records of the meeting minutes.

(5) Council duties include:

(a) Ensuring proper accounting of funds and regulatory compliance.

(b) Ensuring all sources of income are authorized.

(c) Ensuring financial statements reflect all sources of income.

(d) Ensuring expenditures are approved by the council.

(e) Ensuring expenditures are not made for items obtained through normal supply channels.

(f) Ensuring unit fund reports are complete.

(g) Ensuring audit reports are reviewed and findings are corrected.

(6). Recorder. Any officer, warrant officer, noncommissioned officer or civilian employee may serve as a recorder. The recorder is appointed per memoranda or orders under paragraph 3-2a. Recorders are responsible for:

(a) Collecting agenda items from unit members and the council.

(b) Preparing and distributing the agenda prior to meetings.

(c) Distributing the approved minutes to unit members and the council.

(d) Ensuring council minutes are in appropriate form and contain required signatures.

(e) Preparing annual unit fund reports.

3-3. Fund manager.

a. Appointment. A commander, officer-in-charge or civilian equivalent will act as the fund manager. A field grade officer or higher may serve as fund manager, or the officer may appoint a subordinate officer within the command to serve as fund manager. Assistant fund managers may perform continuous fund tasks but must be designated in writing by the officer in charge. An assistant fund manager may act as fund manager for not more than 60 days in the fund manager's absence.

b. Duties. The fund manager administers the fund. The fund manager:

(1) Receives, safeguards, disburses and accounts for funds in accordance with all SOPs, policies, laws and regulation.

(2) Compiles financial statements and reports for the preceding accounting period and attests to accuracy.

(3) Maintains all fund records.

(4) Completes the Texas Sales Tax Exemption Certificate for sales tax exemption.

c. Transfer of fund manager responsibility. Prior to transfer of fund manager responsibilities, transfer fund account to the incoming fund manager per the following:

(1) Prepare and forward a fund report through command channels in accordance with paragraph 4-8.

(2) Provide bank statements, outstanding receipts, and pending disbursements with all supporting documentation.

(3) Outgoing fund manager reviews, verifies and reconciles financial records, bank statements and other applicable fund information.

(4) Fund council meets and reviews all fund records prior to transferring fund manager responsibilities. Council meeting minutes are signed by the outgoing and incoming fund managers and contains the effective date of transfer.

(5) Forward a memorandum or order designating the incoming fund manager to the servicing financial institution.

(6) Forward a copy of the orders/memo with the Unit Fund Report to the TMD J8 and the Office of State Administration.

d. Acting fund manager. When an outgoing fund manager cannot fulfill the transfer requirements, the next higher headquarters shall appoint an acting fund manager to perform the duties of the outgoing fund manager as outlined in paragraph 3-3b.

e. Successor fund manager will:

(1) Perform the duties of the fund manager.

(2) Assist the outgoing fund manager in reconciling records, sign for all verified assets and liabilities, and assume accountability and responsibility of the fund within 30 days following the new fund manager designation. Transfer of responsibilities may be conditional pending a formal audit verification.

(3) Reissue a memorandum or order publishing the change in fund managers.

3-4. Sources of income.

a. Profits from food and beverage operations. If approved by the first O-6 in the unit's chain-of command, units may establish in-house concessionaire-run food and nonalcoholic beverage operations ("snack bars") at unit locations. Profits from sales are unit fund income. Armory installation commanders may allow each unit at the unit location to arrange for food and beverage operations or may combine such operations for all units. Operations involving

multiple units require all units be represented on the unit fund council. Personnel operating food and beverage machines at these armories/installations will operate in strict compliance with all state, federal, and local laws. TMD employees, service members and their families shall not individually profit by concessions operated on TMD facilities.

b. Funds from vending machines. State procurement officials with authority to contract for the agency, may enter into vending contracts for the benefit the unit fund. Fund Managers shall contact State contracting officers for additional guidance before entering into any contract.

c. Vending machine proceeds are unit fund income and shall be deposited into the unit fund account.

d. Texas Army National Guard armory rental fees.

(1) Rental fees for state-owned armories are unit funds and are managed in accordance with TMD Regulation 420-70.

(2) TMD is not responsible for cleanup, security or custodial (support personnel) costs associated with the rental. The use of unit funds to support rental costs or custodial responsibilities is prohibited.

e. Interest on authorized investments. Interest earned on the unit fund account becomes unit fund income. When interest is not identified on the statement, create a voucher indicating the source of the income and date the income was received.

f. Voluntary fees collected from unit members for social and recreation activities are unit fund income.

g. Contributions from municipalities and counties. State law authorizes municipalities and counties to donate monies to state military units (Texas Government Code Section 437.111). These contributions are considered unit fund income.

h. Donations. Donations may be accepted in accordance with Section 3-6 (Donation Management) of this regulation and are unit fund income. It is prohibited to accept donations which cause an actual conflict of financial interest or create the appearance of a conflict of financial interest.

i. Fines levied by commanders executing the punishment phase of non-judicial punishment and courts-martial under Texas Government Code § 432 are unit fund income.

j. Funds from the temporary leasing of outdoor space. The leasing of parade fields and other outdoor space for races, concerts, and other special events are unit fund income.

3-5. Property Acquired with Unit Funds. Property purchased with unit funds will be placed on a property book and maintained with the administrative files per chapter 4 of this regulation. Council minutes will reflect approval of any property acquisitions.

3-6. Donation management.

a. Solicitation or acceptance of donations. Exercise caution when considering whether to solicit or accept donations. State employees and TXSG members may solicit donations on behalf of the TMD. Army and Air National Guardsmen in a Title 32 status, Title 32 military technicians and Title 5 civilians must adhere to the Ethical Conduct for Employees of the Executive Branch and are generally prohibited from soliciting or accepting donations. For potential exceptions consult with your servicing staff judge advocate.

b. Approval required prior to accepting donations are subject to the below procedures:

(1) Donee must complete Conflict of Interest Memorandum (figure 3-2). Donor must

complete Request to Approve Donation Memorandum (over \$5000.00) (figure 3-3) located in Appendix B. Request to Approve Donation Memorandum (over \$5000.00) may be initiated at the command level.

(2) Request to Approve Donation Memorandum (over \$5000.00) and Conflict of Interest Memorandum shall be staffed through the chain of command to the Office of State Administration for approval.

(3) The servicing Staff Judge Advocate provides a legal review and recommendation for approval or disapproval and will be included in the staffing.

(4) Adjutant General approval is required for donations that exceed \$10,000. A written legal review by the Office of the General Counsel is required prior to Adjutant General review.

c. Complete Request to Approve Donation Memorandum (over \$5000.00) and Conflict of Interest Memorandum for all donations, including donations from local government, state agency, civic, or service organizations. For example:

(1) Process donations using Request to Approve Donation Memorandum for donations from local governments, such as a budget appropriated by a city or county.

(2) Process honorariums or donations using Request to Approve Donation Memorandum for donations related to providing services to local government or civic organizations.

d. Deposit donations into the unit fund.

e. The TMD is not authorized to give charitable or tax-exempt donation receipts. Any documents provided by the unit that acknowledges receipt of a donation must state, "TMD is organized under a Texas state agency. Donors are advised to consult their legal and/or financial advisors regarding any applicable tax or charitable gift exemptions."

f. Unit fund managers will submit an itemized report of donations and/or property received and/or disbursed during the preceding six months to the Director of State Administration. Reports are due on 30 June and 31 December of each year and will include the memoranda.

3-7. Fund expenditures.

a. Authorized expenditures.

(1) Revenue producing activities such as dispensing machines, concessions, athletic contests, concerts, and entertainment are authorized unit activities but must comply with existing TMD policies.

(2) Expenditures are authorized to safeguard and maintain the unit fund and unit fund property.

(3) Expenditures are authorized for entertainment, recreation, welfare, or any other expenditure that supports military and civilian members of the establishing unit. Examples of authorized expenditures include, but are not limited to, refreshments for unit events, exercise equipment, off-post facility rentals such as community buildings, lodge halls, country clubs, and commercial facilities supplies (those not related to normal appropriated supply channels).

b. Unauthorized expenditures.

(1) The fund manager and council are subject to Texas Government Code 432.137, Failure to Obey Order or Regulation, for violations of this regulation. Unapproved and/or unauthorized expenditures subject both the fund manager and council to penalty.

(2) Purchase of alcoholic beverages are not authorized.

(3) Loans to individuals are not authorized.

(4) Expenditures that benefit a single individual are prohibited. This does not include flowers purchased for an individual.

(5) Expenditures for sales tax is not an authorized fund expenditure.

(6) Expenditures for community drives, Chamber of Commerce activities, non-unit sponsored cook offs, raffles, sporting events, bingo, lotteries and the like are prohibited.

(7) Collection of mandatory dues or fees is prohibited.

3-8. Dissolution.

a. Dissolution of the Unit Fund will occur:

(1) Upon unit inactivation.

(2) Upon the Adjutant General's order.

(3) When the commander authorized to establish the fund determines the account balance is zero, and there is no anticipated future income.

b. Procedures to dissolve the fund.

(1) Publish appropriate TXARNG memoranda/TXANG orders including the date of the unit's inactivation or as directed by higher headquarters.

(2) Pay all outstanding invoices.

(3) Transfer the balance of the fund to the unit gaining the majority of the personnel inactivated or as directed by higher headquarters.

(4) The fund council shall conduct a final meeting to manage administrative matters, review debt and expenditures, and to approve dissolution of the fund.

(5) The fund manager and council will review the final bank statement and reconcile discrepancies to reflect a zero balance.

(6) Fund records may be audited and must be maintained for 6 years and 3 months.

(7) The fund manager will prepare the final report and forward through command channels to the TMD J8 and the Director of State Administration.

(8) Fund records are retained by successor units.

3-9. Mobilization

a. During unit mobilization to Title 10, the Unit Fund shall remain with elements of the rear Title 32 unit. Those associated with the Unit Fund are required to transfer authority to the remaining Title 32 personnel, if available.

b. If personnel are not available to assume responsibilities, unit fund must be prepared for dissolution or records held in suspense until unit returns from mobilization.

Chapter 4

Accounting Procedures

4-1. Accounting records. The fund manager will maintain:

a. Financial Records.

b. Administrative Files.

c. Checkbook(s).

d. Documentation for all records.

4-2. Financial Records.

a. Maintain financial records electronically and in a loose leaf three-ring binder for each calendar year. Records shall consist of the items below. Maintain records for 6 years and 3 months.

- (1) Council meeting minutes.
- (2) Bank statements.
- (3) Unit fund auditor reports or findings.
- (4) Fund binder.

b. Council meeting minutes. File council meeting minutes in front of the monthly bank statements.

c. Monthly bank statements and supporting documentation.

(1) Fund managers reconcile and sign monthly bank statements and maintain the records in chronological order along with any supporting documentation. Any outstanding checks or deposits must be listed on the back of the monthly bank statement.

(2) Receipt and disbursement vouchers will be filed behind the appropriate monthly bank statement with all applicable deposit slips attached to each receipt voucher and the applicable cancelled check, vendor invoice, bill, or receipt attached to each disbursement voucher.

(3) Any monthly receipts or disbursements without supporting documentation will be noted in a memorandum, included with the monthly bank statement, and reviewed at the next Fund Council Meeting. Any irregularities, (i.e. other than normal bank service charges or interest payments), must be noted and reported to the next higher Head Quarters or the Fund Council could be held responsible for any unauthorized disbursements.

(4) Any monthly receipt or disbursement vouchers that do not clearly identify the receipt source or expenditure purpose must be noted with the additional required information in a memorandum and included with the monthly bank statement. Receipts can be combined into one deposit; however, they must be explained separately.

d. Statement of unit fund auditor. If applicable, include the results of any fund inspections or audits at the end of all other documentation during the month when they occurred.

4-3. Administrative files. The unit fund administrative file will be maintained as a tabbed appendix behind the financial records for each calendar year. The tab will be clearly identified (typed or printed) as "Admin".

a. The administrative files tab will contain:

- (1) Last fund report.
- (2) Correspondence pertaining to the fund.
- (3) Certificates for destruction of fund records which were destroyed during the current year.
- (4) Copies of memorandum/orders establishing or re-designating the fund, appointing the current fund council and appointing the current audit officer.
- (5) Documents/receipts for fund-owned securities.
- (6) Property records for items purchased with unit funds.

b. Documents pertaining to the coming year will be maintained during the corresponding calendar years.

4-4. Banking Procedures.

a. Checking Accounts.

(1) Establish accounts with banking institutions insured by the Federal Deposit Insurance Corporation (FDIC) or the National Credit Union Associated (NCUA).

(2) Establish one account per unit fund.

(3) The official name of the checking account will be designated "Unit Fund" and will include the organization and station. Examples:

(a) Unit fund, CO A, 1' Battalion 191' Facility, Rosebud, Texas 76191-5024.

(b) Unit fund, Headquarters, 191' Fighter Group, Bluesky AFB, Texas 77111

(c) Unit fund, 1st CA Regiment, TXSG, San Antonio, Texas

(4) Fund managers must ensure that income received is deposited and used only as authorized by this regulation. Before expenditures are authorized, the fund manager will ensure sufficient funds are available to cover the expenditure.

(5) Prompt payment of unit fund obligations is expected. Disbursements for fund supplies, services or equipment will be paid by any means other than cash.

(6) All monies received will be deposited in the unit fund checking account promptly.

(7) No cash monies received will be expended before being deposited in the unit fund checking account.

(8) All interest earned on the checking account will be treated as an income for the unit's fund.

b. Savings Account. Excess fund monies may be deposited in an interest bearing account upon authorization of the fund council. Only secured interest bearing accounts are authorized, (FDIC or NCUA insured accounts). Fund councils are not authorized to purchase stock, etc., which could result in fund losses. To open an interest bearing account, the fund manager will issue a check in the amount approved by the fund council.

4-5. Disposition of fund records. Retain records for three years. Maintain a certificate of destruction for records destroyed after three years.

4-6. Audits. Fund account balances of \$10000 or more, at any time during an accounting period, requires an audit. All audits must be conducted in accordance with generally accepted government accounting standard for accounts of similar size. Contact TMD J8 for additional audit information.

4-7. Reports.

a. Unit Fund Report.

(1) The fund manager will submit the unit's fund report to the Director of State Administration by 31 August of each year. Reports must be submitted thru the TMD J8 within 30 days of the due date.

(2) Unit fund report will consist of:

(a) Unit fund inspection/audit report and associated checklist for accounts that exceed \$10000.

(b) Bank statements.

(c) Checks and receipts.

(3) Incomplete reports or reports with discrepancies received by TMD J8 will be returned for correction/completions and resubmission.



TEXAS MILITARY DEPARTMENT
POST OFFICE BOX 5218
AUSTIN, TX 78763-5218
512-782-5001

Date (Month, Day, Year)

Mr. John Q. Citizen

123 Any Street
Any Town, Texas 12345-0000

Dear Mr. Citizen:

This letter is to acknowledge your donation of (money, equipment or in-kind services) to the unit fund of (name of unit).

Please be advised that we are a unit of the Texas Military Department, a State of Texas agency, and not a qualified 501(c)(3) organization under Internal Revenue Service rules. You should consult with your legal/financial advisors about the status of this donation and how it should be treated for tax purposes.

We greatly appreciate your support and donation and will use it to the benefit of the members of our unit.

The point of contact at this unit is Sergeant First Class Miller. She can be reached at the Moe Howard National Guard Armory, 456 Any Street, Any Town, TX 12345, telephone 512 555-1212, or x.miller@mail.mil.

Sincerely,

John Doe
Colonel, Texas State Guard
Commanding

Figure 3-1, Sample Acknowledgement Letter

**SUBJECT: Disclosure Statement, Financial Conflicts of Interest
For Use by the Texas Military Department**

I acknowledge that I must disclose any conflict of interest, along with a description of any personal business interest, affiliation, or activity with any entity which may give rise to a conflict of interest with this donation to the Texas Military Department National Guard Unit Fund. I understand that it is my obligation to promptly reveal any changes in my personal business interests, affiliations, or activities which may give rise to a conflict of interest by updating my Disclose Statement.

Check the appropriate box and complete as applicable:

I have no conflicts of interest.

I have interests or commitments to disclose, as described below.

Name: _____

Date: _____

Signature:

Disclosure Listing of Interests

List out Conflicts of Interest in this space
Add more lines as necessary

Figure 3-2, Example of Disclosure of Conflict of Interest Statement



TEXAS MILITARY DEPARTMENT
2200 West 35th Street, Building 64
AUSTIN, TX 78763-5218
(512) 782-1062

NGTX-XXX

DATE

MEMORANDUM FOR The Adjutant General's Unit Funds

SUBJECT: Request for Approval of Donation

1. The following individual has requested to donate to the Unit Fund in the amount of \$5001.00
2. The point of contact at this unit is Sergeant First Class Miller. She can be reached at the Moe Howard National Guard Armory, 456 Any Street, Any Town, TX 12345, telephone 512 555-1212, or x.miller@mail.mil.

JOHN DOE
Colonel, TXARNG
Commanding

Figure 3-3, Example of Memorandum for Request for Approval of Donation

Table 4–1
Documents required to have on-hand

Title of Document	Notes
Memorandum Establishing/dissolution of the unit fund	
Memorandum of Appointment of the Fund Council	
Unit fund Status Record	Bank Statement
Letter to Bank or other Financial Institution	Memorandum for record in accordance with AR 25-50
Fund Property Record	State Property Regulation and SOP
Unit fund Receipts and Expenditures Record	
Memorandum for Re-designation of the Unit fund	
Unit fund Receipt and Disbursement Voucher	
Reconciliation of Bank Statement	
Certificate for Destruction of Fund Records	
Report of Audit	
Audit of Unit Fund Records Checklist	
No-Unit fund Receipts and Expenditures	Memorandum for record in accordance with AR 25-50

Table 4–2
Documents required to be submitted to TMD J8

Establishing the fund
Memorandum/Order establishing the unit fund
Memorandum/Order appointing the unit fund manager and council
Relief of Fund Manager
Unit fund report
Memorandum/Order appointing of acting fund manager when required
Memorandum/Order reflecting change of fund managers and council membership
Redesignation of Fund
Statement of Droppage
Memorandum/Order for Re-designating Unit Fund
Dissolution
Final Special Fund report
Memorandum/Order Dissolving the Unit fund
Inspecting/Auditing Report
Destruction of Fund Records
Report For Audit
Unit fund Report
Memorandum/Order appointing the auditor officer, as applicable.
Disposition of Fund Records
Certificate for destruction of fund records

Appendix A References

Section I

Required publications.

TMD Reg 420-70

Armory and Facility Rental

TXMF Management Manual

Management Procedures Manual

Section II

Related publications.

Texas Government Code

Subchapter C, Section 437.111
(Donations)

Texas Government Code

Subchapter D, Section 437.160
(Donation of Property)

Texas Government Code

Subchapter E, Section 437.211
(Management of Unit funds)

Texas Government Code

Subchapter F, Section 437.252
(Local Governmental Assistance)

Texas Government Code

Subchapter G, Section 437.304
(Assistance)

Department of Defense Instruction

Number 1015.15
(Establishment, Management, and Control)

Appendix A (continued)
References

Section III
Referenced Forms

DA Form 2028
Recommended Changes to Publications and Blank Forms

Glossary

Section I
Abbreviations

AR
Army Regulation

FMO
Facilities Management Office

JFTX
Joint Force Texas

NAF
Non-Appropriated Funds

TMD
Texas Military Department

TXANG
Texas Air National Guard

TXARNG
Texas Army National Guard

TXSG
Texas State Guard

Section II

Definitions

Active military service

State active duty service, federally funded state active duty service, or federal active duty service. The term does not include service performed exclusively for training, such as basic combat training, advanced individual training, annual training, inactive duty training, and special training periodically made available to service members.

Adjutant General

The military commander of the Texas Military Forces and the head of the Texas Military Department.

Billeting Account

Funds derived from rental of state-owned billeting, to be placed in the Billeting Account held by the Office of State Administration.

Department

The Texas Military Department.

Emergency Expenditure

Any expenditure which is reasonably necessary in order to mitigate or remedy the endangerment of property, the health or safety of any Person or the environment. Not to be used in order to circumvent normal operating procedures.

Military duty

Any activity of a service member performing a duty under a lawful military order, including training.

Service member

A member of the Texas Military Forces.

State active duty

The performance of military or emergency service for this state at the call of the governor or the governor's designee.

State training and other duty

The service and training typically performed by service members in preparation for state active duty. The term includes training for man-made and natural disaster response and maintenance of equipment and property.

Temporary state employee

A service member who is not a full-time or part-time state employee and who is on state active duty.

Texas Military Department

The state agency charged with administrative activities in support of the Texas Military Forces.

Texas Military Forces

The Texas National Guard, the Texas State Guard, and any other military force organized under Texas law.

Texas National Guard

The Texas Army National Guard and the Texas Air National Guard.

Texas State Guard

The volunteer military forces that provide community service and emergency response activities for this state, as organized under the Second Amendment to the United States Constitution, and operating as a defense force authorized under 32 U.S.C. Section 109.

Unit

Any organized group of the Texas military forces that has a designated commander.

Unit Fund

Money held by a military unit to support the service members in the military unit while serving in the Texas military forces.

UNCLASSIFIED