

<p>SUMMARY OF MAJOR CHANGES TO DFAS-IN REGULATION 37-1, APPENDIX W All changes are denoted by blue font</p> <p>Substantive revisions are denoted by a 飗 preceding the section, paragraph, table or figure that includes the revision</p> <p>Hyperlinks are denoted by <u><i>underlined, bold, italic, blue font</i></u>.</p>		
PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
Overall	Made editorial changes.	Refreshed

APPENDIX W**INTERNAL CONTROL EVALUATION
FOR DISTRIBUTION AND EXECUTION OF APPROPRIATED FUNDS****A. Purpose**

To assist assessable unit managers in evaluating the key budget execution controls outlined below. It is not intended to cover all controls.

B. Instructions

Answers must be based on the actual testing of key internal controls (e.g. direct observation, document analysis, other). Answers that indicate deficiencies must be explained and corrective action indicated in supporting documentation. These key internal controls must be formally evaluated at least once every five years. Certification that the evaluation has been conducted must be accomplished on [Department of the Army \(DA\) Form 11-2, Internal Control Evaluation Certification Statement](#).

C. Test Questions

1. Is there supporting documentation for all funding documents issued?
2. Does the operating agency verify availability of funds with the installation prior to withdrawal of any funds?
3. Are trends in obligation adjustments (either upward or downward), that occur after an appropriation expires, identified and analyzed to minimize reoccurrence?
4. Are periodic reviews of obligations and unliquidated obligations performed in accordance with [Chapter 28](#) of this regulation?
5. Is all required documentation promptly provided to the supporting accounting activity when a commitment/obligation of funds is required?
6. Is funding obligated and disbursed in accordance with legal restrictions and limitations to ensure DOD appropriated funds are used for their intended purpose and in compliance with Office of Management and Budget guidance?
7. Is monthly performance against monthly obligation plans evaluated and are monthly deviations of greater than +/- 5% researched to determine the cause of the deviation?
8. Are periodic reviews being conducted, at least quarterly, to review and analyze budget execution?

飏 January 2015

9. Is every reasonable effort made to resolve all of an appropriations unliquidated obligations before that appropriation closes?

10. Is a timely distribution made each time appropriated funds are received?

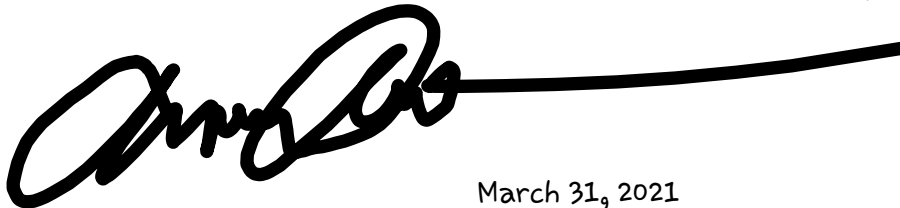
D. Supersession

This evaluation replaces the checklist for Internal Control Checklist - Budget Execution Controls previously published in DA Circular 11-86-2.

E. Comments

飏 Submit comments regarding this evaluation to: US Army Financial Management Command ([USAFMCOM](#)), ATTN: SAFM-BUC-E-B, 8899 E. 56th Street, Indianapolis, IN 46249-3020.

SFC, anthony Adams, Martin Luther King High School, Philadelphia PA

A handwritten signature in black ink, appearing to read 'Anthony Adams', with a long horizontal line extending to the right.

March 31, 2021