

CHAPTER 1**ANNEX 2****UNIFORM FORMAT FOR MANAGEMENT FUND ACCOUNT CHARTERS****A.1. IDENTIFICATION OF MANAGEMENT FUND ACCOUNT**

The proposed charter shall be numbered serially within each Military Department or the Office of the Secretary of Defense, and the management fund account shall be identified by a brief but descriptive title. Serial numbers shall be reserved for existing management fund accounts; thus, if a Military Department has three active management fund accounts, the next proposed charter will be No. 4. A reference also shall be made to this chapter as authority for the management fund account.

A.2. PURPOSE

A brief but complete description of the operation or project to be financed by the management fund shall be included in this section.

A.3. PARTICIPATING ORGANIZATIONS

The organizational units within the managing Military Department or Defense Agency and the organizations in the other Military Departments or Defense Agencies that will participate in the operation or project shall be identified in this section.

A.4. ADMINISTRATION

The following information shall be included in this section:

A.4.1. The name and location of the organization or office that will be responsible for management and direction of the operation or project.

A.4.2. The location of the accounting and other administrative records.

A.4.3. The location of the principal place of business, if different from subsections A.4.1., and A.4.2., above.

A.4.4. Special provisions concerning administrative and logistic support.

A.5. BUDGETING, FINANCING, ACCOUNTING, AND REPORTING

The following information shall be included in this section:

A.5.1. Arrangements for the preparation and submission of operating budgets or financial plans.

A.5.2. Provisions for financing, that is, by reimbursement with or without advances; provisions for determining and allocating costs when appropriate; and provisions for the return of unexpended balances of advances.

A.5.3. The management fund title and symbol.

A.5.4. A brief description of the system of accounts and of the system of internal control, including administrative control over funds.

A.5.5. The nature of the expenses chargeable to the operation or project.

A.5.6. Reporting policies and procedures.

A.6. TERM AND DURATION OF THE ACCOUNT

This section shall specify the commencement date and the termination date of the operation or project or, for an operation or project of indefinite duration, the conditions under which the operation or project will terminate.

REOUESTED:

(Signature of appropriate official
of the managing DoD Component)

CONCURRED

(Signature of appropriate official
of a participating DoD Component)

(Signature of appropriate official
of a participating DoD Component)

APPROVED:

(Date)

Under Secretary of Defense
(Comptroller)