

Financial Administration

MILITARY PAY AND ALLOWANCES POLICY AND PROCEDURES -ARMY NATIONAL GUARD

By Order of the Secretaries of the Army and the Air Force:

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History. This printing publishes a revision of NGR (AR) 37-104-3, Military Pay and Allowances – Army National Guard, 1 May 1991.

Summary. This regulation is an update to the policies and procedures for the payment of Army National Guard (ARNG) soldiers. It includes both active and inactive duty performance.

Applicability. This regulation applies to the ARNG finance offices that process pay actions for ARNG soldiers. Unless otherwise indicated, the term "State" includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands and Guam. During mobilization or national emergency, this regulation remains in effect, with changes as necessary, for non-mobilized ARNG soldiers.

Proponent and exception authority. The proponent of this regulation is the Chief, Comptroller Division. The proponent has the authority to approve exceptions to this regulation that are consistent with governing law and regulation.

Management Control Process. This regulation is subject to the requirements of AR 11-2. It contains management control provisions.

Supplementation. Supplementation of this regulation is prohibited without prior written approval from the Chief, National Guard Bureau, ATTN: NGB-ARC-F, Column 118D, 8899 East 56th Street, Indianapolis, Indiana 46249-5100. Submit requests for supplementation to the Army National Guard Financial Services Center, ATTN: NGB-ARC-F, Column 118D, 8899 East 56th Street, Indianapolis, Indiana 46249-5100.

Suggested improvements. Users of this regulation are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) directly to Chief, National Guard Bureau, Army National Guard Financial Services Center, ATTN: NGB-ARC-F, Column 118D, 8899 East 56th Street, Indianapolis, Indiana 46249-5100.

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Chapter 1 Introduction

1-1. Purpose

This regulation provides National Guard Bureau policies and procedures for the payment and collection of Federal active and inactive duty military pay entitlements and allowances for ARNG soldiers. It is to be used with applicable Department of Defense Financial Management regulations (DODFMR), Army regulations (AR), Department of the Army pamphlets (DA Pam), National Guard regulations (NGR), NGB pamphlets (NGB Pam), and the pay systems' user manuals. It does not supersede or supplement these references.

1-2. References

Required and related publications, as well as prescribed and referenced forms, are listed in Appendix A.

1-3. Explanation of abbreviations and terms

Abbreviations and special terms used in this regulation are explained in the glossary.

1-4. Responsibilities

- a. Director, ARNG, will:
 - (1) Establish, coordinate, and implement guidance in accordance with Department of Defense (DOD), DFAS-IN, and DA military pay policies and procedures to ensure ARNG soldiers are paid correctly and on time.
 - (2) Develop and maintain management controls and procedures to prevent fraud, waste, and abuse of military manpower and funds used to pay ARNG soldiers.
 - (3) Evaluate management reports and pay service provided ARNG soldiers to identify areas that require command attention.
 - (4) Assist DFAS, Office of the Chief, Army Reserve (OCAR), and NGB to develop, coordinate, implement, maintain, and enhance hardware and software systems used to pay ARNG soldiers.
- b. Chief, ARNG Financial Services Center (NGB-ARC-F) will:
 - (1) Represent the Director, ARNG and Comptroller, as the ARNG liaison to the DOD, DFAS-IN, NGB, OCAR, and the United States Property and Fiscal Officers (USPFO) for all matters involving military pay to ARNG soldiers.
 - (2) Develop and sustain the ARNG personnel/pay interface capability identified as JUSTIS (JUMPS Standard Terminal Input Subsystem) and to support all ARNG AGR soldiers on the active component pay system and all ARNG M-day soldiers on the reserve component pay system.
 - (3) Maintain and enhance the ARNG AFCOS (Automated Funds Control Order System).
 - (4) Draft and implement approved ARNG military pay policies, procedures, and guidance.
 - (5) Represent the ARNG in the development and implementation of DFAS-IN and DA military pay policies, procedures, and systems used to pay ARNG soldiers.
 - (6) Provide military pay functional and technical assistance to USPFOs.
 - (7) Provide military pay inquiry assistance.
 - (8) Perform the NGB Operational Review Program (ORP) as it pertains to military pay.
 - (9) Train, advise, and assist USPFO military pay personnel.
 - (10) Provide functional and technical assistance to NGB automated data processing personnel in the development, testing, and fielding of systems involving military pay of ARNG soldiers.
 - (11) Provide mobilization advice and assistance to DFAS, NGB, and the USPFOs.
- c. United States Property and Fiscal Officers will:
 - (1) Serve as the point of contact for all matters involving the military pay of their State.
 - (2) Process military pay transactions to ensure accurate and timely pay.
 - (3) Resolve pay and/or pay-related administrative discrepancies.
 - (4) Ensure that discrepancies reflected on the monthly pay/personnel mismatch report are resolved prior to the next RC end of month (EOM) update.
 - (5) Respond to military pay inquiries.
 - (6) Advise, assist, and train ARNG commanders and unit personnel responsible for actions affecting their soldiers' military pay.
 - (7) Implement internal controls to manage military pay processing and deter fraud, waste and abuse.
 - (8) Perform the finance portion of Soldier Readiness Processing (SRP) of mobilizing and demobilizing ARNG soldiers assigned to units in their State, Territory, or District of Columbia.

- (9) Process debt waiver and claims requests to the appropriate DFAS office for action.
- (10) Maintain substantiating documents as required by appropriate regulation.
- d. Human Resource Officers or Military Personnel Management Officers, as applicable, will:
 - (1) Review and certify the Unit Commander's Finance Report (UCFR) for assigned AGR soldiers on a monthly basis and report any discrepancies to the USPFO immediately.
 - (2) Process personnel changes on receipt that affect AGR soldiers' military pay and allowances.
 - (3) Assist the USPFO to resolve AGR pay-related inquiries.
 - (4) Assist AGR soldiers to prepare pay-related documents.
 - (5) Ensure that undeliverable LESs are returned to the USPFO within 3 working days after payday with the reason for non-delivery annotated on each LES. Undeliverable LESs are due to AGR soldiers who are no longer assigned or are in an unauthorized absence status.
 - (6) Ensure that each AGR soldier under State control completes the finance portion of the Army separation checklist (DFAS-IN Form 27-190-R) prior to release from active duty.
 - (7) Maintain substantiating documents as required by appropriate regulation.
- e. Military Personnel Management Officers (MPMO) will:
 - (1) Process personnel changes that affect military pay and allowances.
 - (2) Assist the USPFO to ensure that discrepancies reflected on the monthly pay/personnel mismatch report are resolved prior to the next RC EOM update.
 - (3) Assist the USPFO to resolve pay-related inquiries.
 - (4) Ensure that the State incentive program manager properly and promptly processes all actions affecting the incentive and student loan repayment programs.
 - (5) Take proper and prompt actions involving incapacitation pay, to include reservation of funds.
 - (6) Ensure that ARNG soldiers on AGR (Title 32) assigned to the State, completing active duty in excess of 90 days, complete the finance portion of the Army separation checklist (DFAS-IN Form 27-190-R) prior to release from active duty.
- f. Commanders will:
 - (1) Ensure that documents and actions affecting their soldiers' military pay are accurate and forwarded promptly to their supporting USPFO and/or Military Personnel Management Office, as appropriate.
 - (2) Review the Unit Commander's Pay Management Report (UCPMR) for their unit's non-AGR soldiers on a monthly basis and report any discrepancies to their USPFO immediately.
 - (3) Review the monthly Master Military Pay Account (MMPA) of their unit's soldiers to ensure that previously submitted changes have been posted.
 - (4) Annually perform a joint review of each soldier's MMPA with the soldier to ensure accuracy. Submit changes to the Military Personnel Management Office for updating the MMPA.
- g. Soldiers will review their LES and promptly notify their unit commander of changes in their personal circumstances, to include changes in their mailing address, that affect their entitlement to pay and allowances.

1-5. Payment of Soldiers

- a. Scheduled paydays will be per DODFMR Vol 7A and as announced by DFAS-IN.
- b. ARNG AGR (Active Guard and Reserve) soldiers will have payments and deductions via the active component pay system (DJMS-AC).
- c. All ARNG M-day soldiers will have payments and deductions via the reserve component pay system (DJMS-RC).
- d. All payments will be through electronic funds transfer (known also as direct deposit or SURE PAY).

1-6. Freedom of Information Act and Privacy Act

- a. The solicitation and release of personal information is governed by The Freedom of Information Reform Act (5 U.S.C. 552) and The Privacy Act (5 U.S.C. 552a). These acts apply to the ARNG.
- b. AR 25-55 provides the conditions for the release of information under the Freedom of Information Act (FOIA).
- c. AR 340-21 provides the conditions for the release of information under the Privacy Act.

1-7. Management Controls

- a. AR 11-2 provides the conditions for establishing and using management controls.
- b. The USPFO will design and implement management controls to prevent fraud, waste, and abuse of Federal funds used to pay ARNG soldiers. Pecuniary liability for erroneous payments is established, in part, based on such controls.

1-8. Documentation

- a. A written record of a transaction shall consist of:
 - (1) A signed document or series of documents supporting each transaction that requires payment of funds from the U.S. Treasury by an officer, agent, or employee of the U.S. Government, authorized to make such payments (31 U.S.C. 1501). These documents contain a complete record of the transaction.
 - (2) A person who, in the regular line of duty, has personal knowledge of the fact or facts, certifies or otherwise verifies each statement of fact contained in such documents. Appropriate certification or substantiating documents supporting each item of pay and allowances due a soldier and each charge against a soldier.
- b. The USPFO or DFAS may require additional evidence prior to processing pay and/or collection action. An officer, agent, or employee of the U.S. Government authorized to make payments is not required to authorize pay on merely formal evidence if, in his or her opinion, the facts do not justify the payment. Such an individual will identify the additional evidence or reasonable explanation to justify the payment since this individual authorizes payments at his or her own risk.
- c. Types of documents. There are three types of documents used to effect payment and collection actions.
 - (1) Substantiating documents are either written or electronic records of a transaction that provide for an entitlement or collection action. An example is a promotion order.
 - (2) Supporting documents are requests for an entitlement or collection action. An example is a DD Form 827 (Application for Arrears in Pay).
 - (3) Source documents are official documents for entitlement or collection action, such as an official pay table.
- d. Document retention is prescribed in AR 25-400-2 or Table 1-1, DJMS-RC ADSM Book III (JUSTIS End Users Manual). AR 25-400-2 requires retention of substantiating documents for payments of Inactive Duty Training (IDT) and Active Duty (AD) for 6 years and 3 months. If the State Records Holding Area is unable to store the documents, the USPFO will forward them to its supporting Federal Records Center.

1-9. Forms

Various forms are required to maintain the accuracy and timeliness of pay processing. These forms may be pre-printed numbered forms, reproducible numbered forms, and electronic numbered forms. Where specified in DOD, DFAS, Army, and NGB regulations, pamphlets, and user manuals, the appropriate numbered form will be used to process pay actions. Overprinting of specific data on the numbered forms, as well as the development and use of locally devised versions, is authorized in accordance with AR 25-30, paragraph 3-19.

1-10. Deviations from Policy

The Director, ARNG, is the approval authority for requests for deviations from the prescribed ARNG policies in this regulation. Forward requests, with justification for deviation, through command channels to the Chief, ARNG Financial Services Center, ATTN: NGB-ARC-F, Column 118D, 8899 East 56th Street, Indianapolis, Indiana 46249-5100.

Chapter 2**ARNG Pay Policy****2-1. Scope**

This chapter addresses specific military pay policies applicable to the ARNG.

2-2. Pay Pending Permanent Federal Recognition

- a. An ARNG officer granted temporary Federal recognition is entitled to pay in the appropriate grade for all duty performed for 6 months after the effective date of the temporary recognition unless the recognition is sooner withdrawn by the CNGB.

- b. An ARNG officer cannot be paid a uniform allowance until receipt of permanent Federal recognition.
- c. An officer appointed in the ARNG from the Retired Reserve or the Retired List of the Army or other service is not entitled to pay until receipt of permanent Federal recognition.
- d. An officer appointed to the ARNG from another State is entitled to pay based on the permanent Federal recognition granted to the officer in the losing State.
- e. An ARNG officer promoted to a higher grade will not be paid in that grade until receipt of permanent Federal recognition.

2-3. Federal Oath Required

A military pay account will not be established nor a military pay voucher prepared for an ARNG soldier unless he/she has subscribed previously to the oath prescribed by 32 U.S.C. 312 (officers) or 32 U.S.C. 304 (enlisted soldiers). In the case of an officer extended temporary Federal recognition, a military pay account will not be established nor military pay vouchers prepared unless he/she shall have subscribed previously to the oath for temporary Federal recognition of ARNG personnel as prescribed by NGR 600-100 and NGR 600-101.

2-4. Involuntary Extension of Enlistment

An ARNG enlisted soldier whose term of service is involuntarily extended is entitled to full pay and allowances for any duty performed while on extended enlistment.

2-5. Enlisted Promotions and Reductions

ARNG enlisted soldiers will be paid based on their current grade and years of service pending receipt of promotion or reduction orders.

2-6. Declaration of Benefits Received and Waivers

a. Entitlement. ARNG soldiers are not entitled to Federal military pay and allowances for the same period in which they are in receipt of a pension, retainer pay, disability compensation, or retired pay from the U.S.

Government by virtue of prior military or other uniformed service. However, applicants for appointment and enlistment, who are otherwise eligible under appointment and enlistment regulations, may elect to receive such benefits and waive their ARNG pay and allowances; or receive their ARNG pay and allowances and waive that portion of such benefits for the days or drill periods for which they receive Federal pay and allowances.

b. Identification. A DA Form 3053 (Declaration of Benefits Received and Waivers) or VA Form 29-8951-1(NR) (Notice of Waiver of VA Compensation of Pension to Receive Military Pay and Allowances) will be completed by each officer or enlisted soldier claiming prior Federal military service upon entry, or reentry following a break in service, into the ARNG of the same or a different State, or from another service or component.

c. Waiver of benefits. Any officer or enlisted soldier in receipt of retired benefits identified above will also be required to complete a new DA Form 3053 on 1 October of each year for the fiscal year just beginning; when needed to supplement or change the waiver; or when needed to recover benefits previously waived. Once a declaration of receipt of VA benefits has been filed on VA Form 29-8951-1 (NR), the annual performance of all IDT and AD will be reported to the Department of Veterans Affairs (DVA). DVA will make necessary adjustments to the soldier's VA compensation based on the data received.

d. Effective period of waiver. DVA waivers filed on VA Form 29-8951-1 (NR) remain in effect until superseded by a new form. The DA Form 3053 waiver for retired pay remains in effect for the fiscal year indicated therein. No additional retired pay declaration of waiver will be required upon reassignments or transfer of an ARNG soldier during the same fiscal year within the same State.

e. Commander's annual review of retired pay waiver. An annual review of the pay account of each soldier eligible for retired pay who has elected to receive military pay and allowances will be made in October of each year for the prior fiscal year by the soldier's commander. Necessary adjustments to the waiver will be made by completion of the appropriate sections of the prior fiscal year's DA Form 3053. A listing of each day duty was performed, indicating type of duty (e.g. AD or IDT), will be certified and attached to the DA Form 3053 and forwarded with it to the appropriate office.

f. Disposition.

(1) A soldier receiving a DVA disability compensation or pension, or uniformed services retired pay or retainer pay will prepare a VA Form 29-8951-1(NR) or DA Form 3053, based on type of compensation to be waived. The waiver will be verified by the commander or organization personnel officer of the soldier's unit.

(2) The original VA Form 29-8951-1(NR) prepared at the time of entry into the State ARNG, or a subsequent replacement form, or the original DA Form 3053 for each fiscal year, and the copy showing the annual

review for the previous fiscal year, will be forwarded through the State MPMO to the office having jurisdiction over soldier's claim. One copy of the current fiscal year waiver form will be sent to SIDPERS.

(3) Soldiers executing negative declarations will have the original DA Form 3053 or VA Form 29-8951-1 (NR) filed in the soldier's file relating to pay. No copies are required for other offices.

2-7. Treasury Department Form W-2

- a. DFAS-IN mails reserve component military pay system-generated W-2s to each soldier's USPFO for distribution to the soldier.
- b. DFAS-IN mails active component military pay system-generated W-2s to each AGR soldier's USPFO, HRO, or supporting finance office for distribution to the soldier.
- c. ARNG soldiers, regardless of status, who require a replacement W-2, will request it through their unit from their supporting USPFO.
- d. ARNG soldiers paid by both the active and reserve component military pay system in a calendar year will receive a W-2 from each system.
- e. Soldiers who qualify for student loan repayments will receive a separate W-2 reporting the amount of taxable earnings earned from student loan repayments.

2-8. Leave and Earnings Statement

- a. DFAS-IN mails reserve component military pay system-generated Leave and Earnings Statement (LES) to each soldier at the mailing address on the soldier's MMPA.
- b. DFAS-IN sends active component military pay system-generated LES to each AGR soldier's USPFO, HRO, or supporting finance office for distribution to the soldier. The LES should be reviewed for accuracy prior to distribution.

2-9. Master Military Pay Account

- a. The reserve component military pay system Master Military Pay Account (MMPA) (2405 Report) is provided monthly by DFAS-IN to each unit for its assigned soldiers.
 - (1) Unit commanders will ensure that this MMPA is checked against the unit's file of performance certificates and finance-related SIDPERS update transmissions to the MPMO. Discrepancies will be reported to the USPFO and/or MPMO as appropriate.
 - (2) The soldier will review and verify MMPA data annually with the unit clerk.
 - (3) MMPA report will be retained in the unit file for 6 months.
 - (4) The latest MMPA report will be included for documentation once the unit is alerted in preparation for soldier readiness processing (SRP).
- b. Active component pay system MMPA reports are not forwarded to the HRO.

2-10. Active/Reserve Component Pay System Bump

- a. To reduce the potential for fraud, waste, and abuse of Federal funds, DFAS-IN performs a monthly comparison (bump) of the active and reserve component pay systems to identify soldiers in an active pay status on both pay systems.
- b. To reduce the potential for ARNG soldiers to be on both pay systems, USPFOs will:
 - (1) On receipt of orders to access an ARNG soldier entering the AGR program to the active component pay system, separate the soldier from the reserve component pay system effective the day prior to accessing that soldier to the active component pay system. The only AGR soldiers who should be retained on both pay systems are those eligible to receive bonus payments. The orders showing the soldier entering AGR status is sufficient to separate the soldier from the reserve component pay system.
 - (2) On learning that an ARNG soldier has entered active duty, check the active component pay system to see if the soldier has been accessed to it. If the ARNG soldier is on the active component pay system, use that system's MMPA as the supporting documentation to separate the soldier from the reserve component pay system, effective the day prior to that soldier being accessed to the active component pay system.
 - (3) On receipt of Release from Active Duty (REFRAD) orders to access an ARNG soldier to the reserve component pay system who is currently on the active component pay system, use the orders to support separating the soldier from the active component pay system, effective on the day prior to accessing that soldier to the reserve component pay system.

2-11. Unit Commander's Finance Report (UCFR)

a. The following policy, which affects ARNG AGR soldiers, is designed to prevent overpayments, reduce the potential for out-of-service debts, and identify fraudulent payments.

b. Each ARNG Human Resources Officer (HRO) will review the monthly Unit Commander's Finance Report (UCFR) per the following procedure:

(1) The HRO will review and certify the accountability and status of all Title 32 AGR soldiers assigned to that State, then enter the following statement on the UCFR:

"I certify that I have reviewed the accountability and duty status of each AGR soldier listed on this UCFR. To the best of my knowledge, the information contained on the UCFR is correct or has been corrected as a result of this report."

(2) The HRO will maintain the certified UCFR with the original signature for one year. A copy will be forwarded to the USPFO, ATTN: Military Pay Supervisor, within 10 days after receipt by the HRO.

(3) The HRO will immediately notify the Military Pay Supervisor of any difference between the AGR soldier's actual duty status and that shown on the UCFR.

c. The following instructions provide guidance to the HRO on the proper processing of the UCFR. Timely notification by the HRO to the Military Pay Supervisor of inconsistencies between the UCFR and the HRO AGR personnel records is essential to ensure that each AGR soldier receives accurate and timely pay.

(1) The UCFR provides the HRO a one line rollup of each assigned AGR soldier's monthly pay account status, making it easier to review the soldier's pay entitlements. The HRO should use all available documents to verify the data on the UCFR. These documents include AGR rosters, SIDPERS rosters, DA Forms 4187, AWOL files, and Article 15 files.

(2) Verify that all assigned AGR soldiers are included on the UCFR.

(a) If a soldier is not an assigned AGR soldier, but appears on the UCFR, draw a line through the name of the UCFR. Annotate, to the left of the grade on the UCFR, the reason the soldier should be deleted. For example: for permanent change of station, enter "PCS and date of PCS"; for REFRAD, enter "REFRAD and date of REFRAD"; for retired, enter "RET and date of RET"; and for never assigned as AGR soldier, enter "NA". Attach a copy of the orders to the certified copy of the UCFR and forward to the Military Pay Supervisor on a TL.

(b) If a soldier is assigned as an AGR soldier, but does not appear on the UCFR, type or write in that soldier's information after the last name on the UCFR. Include the soldier's name, SSN, date the soldier was assigned, and attach a copy of the AGR assignment orders before forwarding it to the Military Pay Supervisor on a TL.

(c) Since accurate personnel accountability is a principal factor in reducing fraud, waste, and abuse, and assists in ensuring readiness, the proper maintenance of personnel records is only as good as the emphasis placed on maintaining these records. The best tool available for the HRO in preventing inaccurate accountability is an evaluation of the Defense Civilian Personnel Data System (DCPDS) and the SIDPERS database.

d. Duty Status.

(1) Review and verify the "STATUS" column on the UCFR.

(a) A good duty status (present for duty, leave, TDY, or hospitalized) is represented on the UCFR by a blank space, except for field duty status which is represented by "FILD."

(b) A bad duty status (non-paying status) shows in this column as "AWOL" (absent without leave), "SNLD" (sick, not in the line of duty), "CONF" (military and civilian confinement), "SUSP" (suspended pay status), and "DEST" (deserter status).

1) Suspended pay status freezes funds issued to a soldier's pay account. It normally indicates a pay account postured for separation or retirement. If this status appears on the UCFR and the soldier is separated, retired, or no longer in an AGR status, take no action. The USPFO is processing the account. It will drop from the UCFR once the process is complete. If this status appears and the soldier is still assigned as an AGR soldier, IMMEDIATELY contact the Military Pay Supervisor for the account to be corrected. The soldier will not be paid until the correction is made. This status is also used for other reasons. If the HRO begins to process a soldier for an early separation or suspects that the soldier is approaching separation or retirement and owes a debt, the HRO should notify the USPFO, in writing, that a pay account should be placed in a suspended pay status and include the reason for the request.

2) Double-check all field duty status (FILD) entries. This status prevents paying rations to enlisted soldiers. Ensure that the USPFO receives a "Return from Field to Duty" DA Form 4187 to remove this status after the soldier returns from the field.

3) AWOL and confined AGR soldiers should be represented by the correct codes on the UCFR, otherwise an overpayment of pay and allowances has occurred or will occur.

4) Circle the incorrect duty status on the UCFR and attach a copy of the document verifying the correct duty status to the certified copy of the UCFR.

e. The UCFR contains additional information that should be verified for accuracy not less than annually by the HRO AGR Manager. This information is GR (grade), NAME, SSAN, NET PAY, ALMTS (allotments), BAH, BAS, PAY OPT (option), LV BAL (leave balance), C/M (courts martial) ARTICLE 15, BAL DUE US (debts), INCEN (incentive) PAY, ETS, OHA, and COLA.

2-12. Unit Commander's Pay Management Report (UCPMR)

a. This report is produced monthly by DFAS-IN following the final RC paying update.

b. The ARNG Unit Level Finance Procedures Manual describes the procedures for reconciling the items contained in this report.

2-13. Allotments of Pay

a. Allotments of pay and allowances for ARNG soldiers paid by the reserve component pay system are prohibited by Title 37 U.S.C. and DODFMR Vol 7A. ARNG soldiers should use the direct payment capabilities of the financial institution that receives their pay. Such action will enhance their personal finance readiness in the event of mobilization.

b. Reserve component pay system deductions for ARNG State-sponsored life insurance are not allotments. They are deductions authorized by 37 U.S.C. 707.

2-14. RC Personnel/Pay Match Report

a. It is imperative that the reserve component pay system MMPA and the SIDPERS personnel file in each State reflect the same data. SIDPERS is the driving force for accessions, separations, and administrative changes to the pay system. The two systems must be compared monthly to prevent incorrect payments and to deter fraud. The comparison of the personnel/pay files is a major component of the internal control program.

b. The Personnel/Pay Match Report is produced monthly after the reserve component pay system end of month (EOM) update. This report is composed of two parts:

(1) The MPS requests DPI run Part I of the Personnel/Pay Match Report after the last transmission of SIDPERS data (identified on the SIDPERS Transaction register, the 0440 Report) to DFAS-IN for the EOM update. Part I is the SIDPERS portion of the Personnel/Pay Match Report.

(2) The MPS requests DPI run Part II after the arrival of the EOM RCODES D04 file containing the MMPA data produced by the reserve component pay system. Normally, DPI will run Part II without a request from MPS. Part II will produce the Mismatch Listing. The mismatched information is printed with an asterisk (*) beside or underneath it. The items matched are: pay grade, name, UIC, medical pay, BAH status, SGLI, automated incentive pay, and wage exemption status. If a record is resident in one system, but not the other, the record will appear on the Personnel/Pay Match Report with an indication of the source of data.

c. Both the MPS and SIDPERS personnel must actively participate in resolving the differences in this report. The MPS should review the MMPA and SIDPERS data base; then adjust the MMPA as required, and jointly with SIDPERS, to resolve any remaining mismatches.

d. Table 1-1, DJMS-RC ADSM Book III (JUSTIS End Users Manual), contains the retention requirements for this report.

2-15. Records Retention

The ARNG Unit Level Finance Procedures Manual and ADSM Book III contain the records and reports retention requirements.

2-16. Student Loan Repayment Program and Selective Reserve Incentive Program

a. The USPFO will assist the MPMO, as necessary, to ensure the accuracy and timeliness of SLRP and SRIP entitlements.

b. Requests for payment will be forwarded to the USPFO by TL from the MPMO for payment processing.

2-17. Incapacitation Pay

a. The MPMO, in accordance with the DODFMR, NGR (AR) 135-381 (Management of the Army National Guard Incapacitation System) and the documentation received from the soldier, determines the incapacitation pay entitlement.

b. Requests for payment will be forwarded to the USPFO by TL from the MPMO for payment processing.

- c. Quarterly, the MPS will reconcile incapacitation pay accounts with the MPMO.

2-18. Disability Severance Pay

Payments for ARNG soldiers entitled to disability severance pay will be processed in accordance with DODFMR Vol 7A and AR 635-40. The soldier's unit will send documents that support this claim to the MPMO. The MPMO will forward documentation to the USPFO by TL for processing.

2-19. Payments to or Collections from the Accounts of Transferred ARNG Soldiers

The ARNG Unit Level Procedures Manual and ADSM Book III address the requirements for processing payments to or collections from the accounts of ARNG soldiers who have been discharged and transferred to an active component of a US Armed Force.

2-20. Clothing and Uniform Allowances

ARNG officer and enlisted personnel may be entitled to various clothing and uniform allowances if they qualify under the provisions of DODFMR Vol 7A.

2-21. State Sponsored Life Insurance (SSLI)

- a. Participation in SSLI is limited to the insurance sponsored by the State of current ARNG membership and has no effect on participation in SGLI.

- b. ARNG soldiers participating in SSLI will complete a DD Form 2558 (Authorization to Start, Stop, or Change An Allotment for Active Duty or Retired Personnel).

- c. RC pay system.

- (1) The soldier's unit will submit a copy of the DD Form 2558 by TL to the MPS to begin the deduction for SSLI. During the month prior to the date the soldier desires to terminate or change participation in SSLI, the unit will submit a copy of the new DD Form 2558 by TL to the MPS.

- (2) The RC pay system automatically terminates the deduction for any ARNG soldier who has a change of input station (USPFO) or who has no or insufficient pay for 4 consecutive months from which the full amount of the deduction can be made.

- (3) Administrative guidelines:

- (a) DFAS-IN will only accept input for collection and payment to the sponsor of the State's SSLI program from those states that have executed the required Memorandum of Agreement between the sponsor and the Secretary of Defense.

- (b) The RC pay system only accepts transactions to start, change, or stop deductions. To cease or change participation in SSLI, other than by separation from the ARNG of that State or automatic termination resulting from no or insufficient pay, the soldier will have to submit a new DD Form 2558. Premiums will not be deducted in the month in which a stop is effective. A start or change is effective in the month the transaction is accepted by the RC pay system.

- (c) If the soldier's MMPA has been erroneously dropped from the RC pay system, the MPS can input a transaction to collect up to 3 months premiums in arrears.

- (d) Only one deduction at one rate for SSLI is permitted at a time.

- (e) Premium adjustments for over- or under-payments are the responsibility of the individual soldier and the State SSLI sponsor.

- (f) States may authorize the SSLI sponsor to receive the DD Forms 2558 and transmit them to the MPS. The sponsor will use the MPS directed TL process when transmitting the DD Forms 2558 to the MPS.

- d. AC pay system. ARNG AGR soldiers paid by the AC pay system may establish an allotment to participate in SSLI. The soldier's unit through the HRO or State SSLI sponsor can submit the DD Form 2558 (if so authorized by the State) to the USPFO for processing.

2-22. Direct Deposit/Electronic Funds Transfer

All ARNG soldiers are required to participate in the Direct Deposit/Electronic Funds Transfer (DD/EFT) program. The only exception is due to extreme hardship, an individual receives a temporary waiver of DD/EFT participation from their Adjutant General. Waiver authority may not be further delegated. The waiver must be reviewed every six months to determine if continuation of the waiver is warranted.

2-23. Split Pay Option

ARNG soldiers in an AT status for three weeks or longer may receive two payments. The USPFPO will divide the tour of duty, allowing payment of the soldier during the AT period and the remainder of the pay at the end of the tour.

2-24. Meal Collections

a. Inactive duty training. All officers, AGR enlisted soldiers, or other enlisted soldiers receiving BAS will pay for meals consumed during training.

b. Annual Training. Payroll deduction IAW AR30-22 and the Army Field Feeding System (AFFS) is prescribed for field training for meal cost collection for all government meals available to members of the ARNG performing AT and consuming unit prepared meals.

(1) Enlisted soldiers will have a meal deduction from pay based on the order.

(2) ARNG AGR enlisted soldiers and officers authorized BAS will be furnished meals without cost. The MPS, on receipt of a DA Form 4187 from the HRO, will input a collection for meals at the discounted meal rate for AGR soldiers. The MPS, on receipt of a DA Form 4187 from the unit commander, will input a collection for meals at the discounted meal rate for M-day officers.

c. Government meals paid through payroll collection, but not available due to mission requirements or related circumstances, are reimbursable to the soldier. The soldier's unit will submit a DD Form 1475 (Basic Allowance for Subsistence Certification) to the MPS for reimbursement.

2-25. Attachments

a. Soldiers of the ARNG may be authorized to train with other units. In accordance with NGR 600-200, State AGs may attach soldiers to other units within their jurisdiction and may delegate this authority to commanders. Attachment orders for these soldiers will specify whether attachment is for administration, pay, training and military justice, or a combination of these. Soldiers attached for pay will show the unit of attachment as their unit of assignment in the military pay system. All personnel actions and finance-unique items affecting pay will be processed in accordance with State MPMO policies.

b. ARNG soldiers attached for less than 30 days to a unit in the State of their assigned unit will remain assigned to and receive pay through their assigned unit. The unit of attachment will provide performance certification, not later than 4 workdays after the scheduled training or duty date, to the soldier's assigned unit showing the date(s) duty was performed or failed to be performed, to include reason for absence as applicable. If no training or duty was scheduled, the unit of attachment will provide the assigned unit, not later than the 15th of the month, with a certificate stating that no IDT or duty was scheduled for that month. The attached soldier's assigned unit will report the soldier's duty performance on that month's DA Form 1379.

c. Out-of-state attachments may be executed when agreed to by the State Adjutants General concerned and may include attachment for pay. The attached soldier's MMPA will remain with the soldier's assigned unit. The attached soldier's unit will forward certificates of training and duty performance to the soldier's assigned unit for payment. All personnel actions that affect the attached soldier's pay, to include finance unique items, will be forwarded to the soldier's assigned unit for processing.

2-26. Documentation of Changes to Attendance Status

Once an ARNG soldier's attendance status has been determined and reported on a properly authenticated DA Form 1379, any change to that status must be carefully documented.

a. Status changes not affecting pay; such as from "U" (unexcused absence or unsatisfactory performance) to "A" (excused):

(1) This type of change will be submitted in accordance with NGR 680-1, with a copy furnished to the MPS.

(2) Changes may affect incentive entitlements.

b. Status changes that affect pay; such as from "A" (excused) to "P" (present) or "P" to "U":

(1) Obtain approvals, if required, by State MPMO.

(2) Units will submit the change, with justification, in accordance with NGR 680-1 to the MPS, with a copy to the MPMO.

2-27. Internal Revenue Service (IRS) Levies

Units and ARNG State/USPFPO offices receiving IRS levies against an ARNG soldier's pay will process the levies in accordance with DFAS-IN directives.

2-28. Garnishment of Pay and Allowances for Enforcement of Child Support and Alimony Obligations

a. Garnishment actions received from any court, law enforcement agency, or legal office will be annotated with the date of receipt and returned directly to the sender within 2 working days of receipt. Annotate on the garnishment action that it must be sent by the issuing agency directly to DFAS-Cleveland (DFAS-CL).

b. Units and activities of the ARNG will not forward garnishment actions directly to DFAS-CL.

2-29. ARNG Personnel/Pay Interface Procedure

a. The ARNG maintains an automated personnel/pay interface. This interface links ARNG SIDPERS data within each State to the RC military pay system. All personnel accessions, changes that affect pay, and separations are electronically converted to RC military pay system transactions within the USPFO Data Processing Activity and passed to the RC military pay system to update the soldier's MMPA. The following SIDPERS data items interface with data items in the RC military pay system:

- (1) Social security number.
- (2) Name.
- (3) State tax location code.
- (4) Sex.
- (5) Federal income tax withholding (FITW) exemptions.
- (6) Pay grade.
- (7) Pay entry basic date.
- (8) Unit personnel accounting symbol (PAS).
- (9) Expiration of term of service (ETS).
- (10) Serviceman's Group Life Insurance (SGLI) option.
- (11) First and second incentive pay codes.
- (12) Additional FITW.
- (13) ARNG State/USAR pay group/mobilization augmentee status (ST-PGMA) code.
- (14) Marital status.
- (15) Attachment code. PAS of the unit to which attached and the reason for attachment.
- (16) Military retirement or VA disability benefit/waiver status.
- (17) TFOS (OSD) for rated officers and flight surgeons in aviation service.
- (18) ASED (ASD) for rated officers and flight surgeons in aviation service.
- (19) Mailing address (the actual address used by the postal service for mail delivery to the soldier).
- (20) Dependent status (own right, married to another service member, secondary dependents, if for children only - date of birth of youngest child).

b. Finance-unique functions. Report the following finance-unique items direct to the MPS:

- (1) Miscellaneous pay, collect, and adjustment actions.
- (2) Performance data.
- (3) Change in date of gain (once a date has been entered on the MMPA).
- (4) State-sponsored life insurance (SSLI) withholding data.
- (5) Officer uniform allowance payments.
- (6) Enlisted BAS entitlements.
- (7) SF1199A - EFT Data and DA Form 3685 - Pay Election form.

c. Route all SRIP, SLRP, and HPLRP data from the unit through the incentive manager to the MPS.

2-30. Joint Operations

a. Due to the expansion of joint operations, ARNG soldiers may receive pay support from another finance office, from DFAS-IN or from an Army finance office.

b. Paid military pay vouchers (MPV) received by a unit from any other office than their own USPFO will be sent by TL to the MPS for review and posting to the soldier's MMPA, ARNG Retirement Points Accounting System (RPAS) record, and any other personnel and pay record as necessary.

2-31. Change of Organizational Data or Status

When a change in unit data or status occurs, the MPS will notify DFAS-IN of the change within 3 working days after the formal change is received.

2-32. Under- and Overpayments

a. The unit will forward a DA Form 2142 or state-approved form with supporting documents or electronic pay messages to the MPS for correction of the under- or overpayments. For AGR soldiers, provide a copy to the HRO.

b. For separated soldiers with overpayments, follow the procedures in paragraph 7-3.

2-33. Transfers

a. Within state and interstate. A Non-AGR soldier's personnel data changes that affect pay are electronically passed from SIDPERS to the RC military pay system by the ARNG personnel/pay interface. AGR soldier personnel data changes that affect pay are provided to the MPS by the HRO for processing into the AC military pay system.

b. The gaining unit, on receipt of the first MMPA for a transferred soldier, will compare it against the SIDPERS file.

2-34. Certification of Pay Documents

a. All documents received by the MPS that access a soldier to either the AC or RC military pay system; change entitlement data on the MMPA; report, correct, or adjust a soldier's performance data; or separate a soldier from the pay system must be certified by the commander or other appropriate official (e.g., adjutant, MPMO, HRO, or incentive manager (IM)). The unit commander may designate an alternate certifying officer to perform these duties in the commander's absence. The alternate must be a member of the unit's full-time staff under his/her command and be appointed by appointment letter or DD Form 577.

b. Transmittal letters, inquiries, or documents not directly affecting a soldier's entitlement or performance data, and items noted in this regulation or the supporting user's manuals do not require certification.

c. A new DD Form 577 (Signature Card) bearing the signature of the certifying official and the authenticating official must be forwarded for filing in the MPS each time the certifying official changes.

d. Identify a temporary certifying official (e.g., acting commander) by forwarding a copy of the document announcing the appointment or assumption of command to the MPS in lieu of a new DD Form 577.

e. During the absence of the commander/acting commander, and there is no actual temporary assumption of command, the senior soldier present, regardless of grade, will authenticate the DA Form 1379 and related performance data for pay. Include the following remark in Section 3 (remarks) of the DA Form 1379 authentication page: "The undersigned was the senior command member actually present during the period (inclusive dates)." This remark serves as the temporary authority to certify the performance data for that period of duty.

f. Certificates of performance for IDT or AD will be signed by the senior soldier present. Individual soldiers performing duty are authorized to certify their own performance when they are the only soldier present for duty. Signature cards are not required for these documents.

2-35. Undeliverable Payments and Checks

a. Undeliverable payments and checks will be returned to and held by DFAS-IN pending receipt of correct EFT data and mailing address.

b. Commanders will check their soldiers' monthly MMPAs to ensure that pay due was received by the soldier at the designated location (financial institution or mailing address).

2-36. Lost, Stolen, Mutilated, or Destroyed Checks

a. ARNG soldiers will report non-receipt of a pay check (lost, stolen, mutilated, or destroyed) on a DD Form 2660. The unit will forward the form by TL to the MPS with mutilated checks attached if applicable. A copy will be maintained in the unit's suspense file.

(1) The MPS will forward the DD Form 2660 to DFAS-IN, ATTN: Treasury Operations CDS-I, 8899 E. 56th Street, Indianapolis, IN 46249-8672 for follow-up with the U.S. Department of the Treasury regarding the status of the original check.

(a) Following U.S. Treasury instructions, DFAS-IN will issue a replacement check; delays can be expected.

(b) If a lost check is found after the DD Form 2660 is processed, it cannot be given to the soldier. It must be sent to the MPS by TL with the statement that a DD Form 2660 has been submitted. MPS will take action to cancel the DD Form 2660. The check cannot be negotiated until directed to do so by DFAS-IN.

(2) Soldiers reporting lost or stolen checks must be counseled against claiming a check that has been lost or stolen and then cashing both the original check and the reissued check. A soldier negotiating both checks is

subject to legal action by the U.S. Treasury and Justice Departments, and may subject the soldier to action under the UCMJ or the comparable State code.

b. Based on the statutory requirement for 100 percent of all Federal payments disbursed via EFT by 1 January 1999, replacement check problems should be minimal.

2-37. Non-receipt of EFT Payment

a. The USPFO MPS will take the following action when notified that a soldier's EFT payment has not been received by the designated financial institution.

(1) Confirm payment by checking soldier's LES.

(2) Query the reporting system for the AC/RC pay system for a Federal Reserve tracer number.

(3) Call the EFT coordinator at the financial institution and provide the Federal Reserve tracer number. If the EFT coordinator is unable to locate the payment, it must notify the Federal Reserve of the discrepancy.

b. Once the soldier has notified the unit of non-receipt of payment at the financial institution, resolution of the missing payment should be accomplished within 48 hours.

2-38. Check Control

a. On receipt of a returned government check for unearned military pay, a personal check for unearned military pay, or a nondeliverable check, the USPFO Check Control Officer will forward the check by TL along with a copy of the orders (or pay generating document, e.g., DA Form 1379) to DFAS-IN after notifying the Military Pay Supervisor of the action taken. DFAS-IN will reverse the duty payment. All tax adjustments will be made by DFAS-IN.

b. Do not give checks to MPS; MPS is not authorized to take action to reverse the duty payment.

Chapter 3

Basic Pay and Compensation

3-1. Authority

a. ARNG soldiers are paid in accordance with United States Code and per DODFMR Vol 7A.

b. Pay is based on grade, years of service, and type of duty, if in a pay status and not prohibited by law from receiving such pay.

c. Performance of active duty with pay for 30 days or more entitles soldiers to monthly basic pay and allowances. Compute monthly pay as 30 days regardless of the number of calendar days in the month.

d. Performance of active duty with pay for less than 30 days entitles soldiers to one-thirtieth of the basic pay and allowances established for their grade and years of service for each day of active duty.

e. Performance of inactive duty training (IDT) with pay entitles soldiers to compensation at the rate of one-thirtieth of their monthly basic pay for each IDT period.

f. Soldiers are not entitled to both active duty pay and IDT compensation for the same day. Active duty takes precedence over IDT.

3-2. Creditable Service

The States Adjutant General of each State, Territory, and the District of Columbia verifies creditable service, in accordance with DODFMR Vol 7A, for pay purposes for their ARNG soldiers. Unit commanders will assist as necessary by obtaining documents missing from the soldier's file relating to pay.

3-3. Establishing and Maintaining a Pay Account

a. Non-AGR pay accounts will be established and maintained on the reserve component military pay system through the ARNG's automated personnel/pay interface system by the MPS supporting the ARNG soldier's assigned unit. During lengthy periods of active duty, the MMPA may be updated by a DFAS military pay office or an Army finance office through the DFAS system that passes pay actions to the RC military pay system.

b. Title 32 AGR soldiers, upon entering AGR status, will be accessed by their supporting USPFO to the active component military pay system per AR 37-104-4, based on documentation provided by the soldier, the MPMO, and the HRO.

(1) The HRO or MPMO who is responsible for AGR personnel actions will ensure that supporting documentation affecting AGR pay is processed on a timely basis to the USPFO which will maintain the MMPA and leave accountability.

(2) The finance portion of the AC Separation Checklist will be completed by the USPFO during the outprocessing of ARNG soldiers separating from AGR status.

c. Title 10 AGR soldiers, upon entering AGR status, will be accessed by their supporting DFAS finance office to the active component military pay system. The same office will maintain the soldier's MMPA, to include leave accountability.

3-4. Saved Pay

An enlisted soldier or warrant officer, who accepts a permanent or temporary appointment as a commissioned or warrant officer, may retain those pay and allowances to which previously entitled if they are greater than those authorized for the new grade. DODFMR Vol 7A explains saved pay entitlements and restrictions. The unit, for non-AGR soldiers, and the HRO or MPMO, as applicable, for AGR soldiers, will submit DD Form 114 to the USPFO MPS for processing saved pay.

Chapter 4

Active Duty Payments

4-1. Scope

This chapter, together with the applicable DFAS, Army, and NGB regulations, pamphlets, and pay systems' user's manuals, provides guidance for active duty payments for ARNG soldiers.

4-2. Method of Payment

a. ARNG Active Guard and Reserve (AGR) soldiers will have payments and deductions processed through the AC pay system.

b. ARNG non-AGR soldiers will have all active duty payments and deductions processed through the RC pay system.

4-3. AGR Pay Processing

a. ARNG soldiers, upon entering AGR status, will be accessed by their supporting MPS to the active component pay system per AR 37-104-4. This action is based on documentation provided by the soldier, the MPMO, and/or the HRO.

b. The HRO or MPMO responsible for AGR personnel actions will ensure that supporting documentation affecting AGR pay is processed on a timely basis to the MPS.

c. The MPS will receive and provide to the HRO or MPMO, as applicable, the AGR pay management reports and individual AGR soldier leave and earnings statements (LES) for review and action.

d. The HRO or MPMO will forward approved leave actions to the MPS for processing.

e. AGR soldiers are not entitled to and will not receive inactive duty training pay or any other form of active duty pay to which non-AGR soldiers are entitled.

f. The MPS will complete the finance portion of the AC Separation Checklist during the outprocessing of ARNG soldiers separating from AGR status.

(1) A copy of the separation pay worksheet and/or "What-If" LES will be provided to the separating AGR soldier.

(2) The separating AGR soldier will receive an explanation of the separation pay computations during the finance outprocessing.

4-4. Non-AGR Pay Processing

a. Certificate of attendance. For active duty tours longer than 8 days, the unit will transmit a certificate of attendance and the AD order to the MPS once it has determined the soldier is present for duty.

b. Certificate of performance.

(1) The unit will transmit a certificate of performance and the AD order to the MPS on completion of the active duty period.

(2) If the soldier is coded in SIDPERS as entitled to an incentive or a special pay, a certification statement will electronically print on the certificate of performance. The certifying official will annotate on the certificate if the soldier is entitled to the incentive or special pay during the period of active duty.

(3) The certificate of performance allows the certifying official to annotate the order number, any amendment order number, the new dates of duty, verification of BAH, payment of mileage, and the use of government meals and/or quarters. The unit will ensure that these are properly coded prior to transmitting to the MPS.

c. Approved leave actions will be forwarded by the unit, office, or activity to which the soldier is assigned for the performance of active duty to the MPS for processing.

d. Lump sum leave will be paid by the MPS at the conclusion of the active duty period. Need copy of DA Form 481, copy of the orders, and any DA Form 31.

e. The finance portion of the AC Separation Checklist will be coordinated with the MPS by the soldier's unit in order to complete the finance outprocessing of ARNG soldiers separating from active duty when the active duty period was for 90 or more days.

f. Allotments are not available under the RC pay system.

4-5. Military Technicians

a. ARNG military technicians will provide a copy of their active duty orders to their technician duty timekeeper when the active duty period covers technician duty days.

b. The technician will provide a copy of the certificate of performance for the duty performed, which has been signed by his or her military supervisor, through his/her timekeeper, to the technician pay Customer Service Representative (CSR) on completion of the active duty.

4-6. Advance and Casual Payments

a. Non-AGR soldiers ordered to active duty for an extended period of more than 140 days and AGR soldiers who are PCSing may receive an advance payment of military pay.

(1) RC soldiers on active duty for less than 140 days are not authorized an advance payment of military pay.

(2) Advance payments will be by electronic fund transfer.

b. Non-AGR soldiers ordered to active duty and AGR soldiers can receive casual payments to meet emergency or other mission critical needs.

(1) A casual pay must be requested by the unit commander, approved through the soldier's chain of command.

(2) Casual payments will be by electronic fund transfer.

(3) Casual payments are collected in full from the pay due and not from subsequent entitlements.

(4) If the casual payment would result in the establishment of a debt, it is not allowed.

c. AGR soldiers receive casual payments for missed payments, IAW AR 37-104-4.

Chapter 5

Active Duty Separation Pay

5-1. Scope

This chapter provides guidance for processing separation pay for ARNG soldiers who have been approved for separation pay while serving on full-time National Guard duty.

5-2. Policy

ARNG soldiers serving on active duty are entitled to separation pay if they meet the provisions of DODFMR Vol 7A. Included are ARNG soldiers serving on Full-time National Guard Duty for Special Work (FTNGDSW) or Counterdrug Operations (FTNGDCD). A condition of entitlement to Active Duty Separation Pay is that the soldier sign an agreement to remain in the ready reserve for a period of not less than three years. To satisfy this requirement, the soldier must either have documentation to support the requirement, or a statement of intent, even if

it is determined the soldier is not eligible to meet that condition. This is accomplished by a DD Form 4, any associated addendum, or a DA Form 4187 with the standard statement.

5-3. Procedures

- a. The following procedures will be used to process separation pay:
 - (1) The State's MPMO will process all separation actions.
 - (2) The State's MPMO will approve the separation pay entitlement per DODFMR Vol 7A and provide the following documentation to the USPFO Military Pay Supervisor (MPS):
 - (a) DD Form 214 (work copy) with the appropriate separation program designator (SPD) code and the remark in Block 18: "Entitled to _____ (insert half or full) separation pay in the amount of \$ _____ (MPS will compute and enter).
 - (b) Active duty separation order. The final active duty order will be amended to add the following statement: "Service member has served _____ (insert the #) years on continuous active duty and is entitled to _____ (insert half or full) separation pay, effective _____ (insert date of separation)". Include the appropriate accounting classification for the separation pay on the amendment. The USPFO Budget Officer will provide the separation pay AMSCO and TDC.
 - (c) Copy of the soldier's DA Form 31 (Request and Authority for Leave) if the soldier is requesting transition leave.
 - (d) DA Form 1506 (Statement of Service - For Computation of Length of Service for Pay Purposes): Indicate only the periods of active duty to include breaks in active duty, which entitles the soldier to separation pay. NGB Form 23A (ARNG Current Annual Statement) may be substituted for the DA Form 1506.
 - (3) The MPS will complete the separation pay worksheet (Figure 5-1) and enter the amount in Block 18 of the DD Form 214 (work copy) before returning the DD Form 214 (work copy) to the MPMO. The MPMO will complete the final DD Form 214 and provide a copy to the MPS.
 - (4) The MPS will forward the separation pay worksheet and the all pertinent documentation to the State Program Manager who funded the soldier's final period of active duty. Although several program managers may have funded different periods of the soldier's active duty, the program manager who funded the final active duty period will receive this packet.
 - (5) CNGB (NGB-CD) will review all FTNGDCD separation pay requests prior to payment. All documentation will be forwarded for the review.
 - (6) The State Program Manager, on receipt of the packet, will certify the availability of funds, sign the separation pay worksheet, and return the packet to the MPS.
 - (7) The MPS will confirm that all pay and allowances, to include payment for any accrued leave due, are paid prior to input of the separation pay transactions.
 - (8) The MPS will approve the entitlement for payment by initialing the separation pay worksheet.
 - (9) The MPS will process the separation pay.
- b. Funding for separation pay is the responsibility of the State ARNG that authorized or requested the soldier to perform the period of active duty, which entitled the soldier to separation pay. The State will fund the applicable AMSCO from funds previously provided. States will not be reimbursed nor are they authorized to request funds specifically for separation pay.
- c. Separation pay actions for counterdrug soldiers will require coordination with the NGB-ARC Budget Division prior to reprogramming counterdrug funds into the counterdrug AMSCO for separation pay. NGB-ARC will issue a Funding Authorization Document (FAD) to the State authorizing the reprogramming action.
- d. ARNG soldiers requesting separation pay should be informed that separation pay is taxable and that any subsequent entitlements, such as retired pay, will be reduced by the amount of separation pay previously received. The separating soldier will complete DA Form 4928-R per AR 37-104-4.

NAME: _____

PAY GRADE (at time of separation from Active Duty): _____

TOTAL ACTIVE DUTY* _____ yrs _____ mos

1. MONTHLY BASIC PAY AT TIME OF SEPARATION _____

2. Multiply LINE 1 x 12 _____

3. Multiply LINE 2 x .10 (10%) _____

4. Multiply LINE 3 by number of years and fractions of a year of active service (e.g.: 1yr 1mo is 1 1/12 or 1.0833) _____

5. HALF SEPARATION PAY DUE (Total from LINE 4 x .50 [50%]) _____

6. FULL SEPARATION PAY DUE (from Line 4) _____

COMPUTED BY: _____ (Mil Pay Clerk initials)

VERIFIED BY: _____ (Mil Pay Clerk initials)

ACCT Class: 21_2060 10-__ P2____.____00 1199 ____ \$_____

"I certify the availability of Federal funds to pay this soldier's separation pay."
 _____ (Program Manager's Signature)

APPROVED FOR PAYMENT: _____ (Mil Pay Supervisor initials)

Figure 5-1. Separation Pay Worksheet

**Chapter 6
 Mobilization and Demobilization**

6-1. Scope

This chapter provides standard procedures for the financial preparedness and finance processing of ARNG soldiers ordered/recalled to and released from active duty during a mobilization or a call to Federal service.

6-2. Policy

- a. AGR soldiers continue to be paid on the active component pay system while mobilized.
- b. Non-AGR soldiers will continue to be paid on the reserve component pay system while mobilized, except for a full or total mobilization during which they may be accessed to the active component pay system.

6-3. Procedures

- a. Specific guidance will be issued by DFAS-IN, Army, and/or NGB regarding pay processing procedures. The pay status code and APC to charge the pay and entitlements of mobilized soldiers will be provided.
- b. The MPS will notify ARNG FSC when a supported AGR soldier is mobilized and demobilized. ARNG FSC will coordinate with DFAS-IN to charge the soldier's pay and allowances to the correct appropriation based on the soldier's change in status.

c. The MPS will assist the mobilizing/demobilizing unit to perform the finance portion of soldier readiness processing (SRP), using the mobilized soldier's current MMPA as the check sheet. Changes will be annotated on the MMPA with supporting documentation obtained from the soldier. The soldier will sign the MMPA on completion of the review. The documentation will be given to the MPMO representative for expeditious processing of changes through SIDPERS to the military pay system.

d. Mobilized soldiers' MMPAs will be taken to the unit's mob station for use during inprocessing. Supporting documentation will be retained by the MPMO and/or MPS as applicable and not taken to the mob station.

e. The MPS will establish the initial entitlements and monthly input all non-automated pays. The MPS may assist the Army's theater finance office to process these entitlements, following coordination with the finance office point of contact.

f. MPSs will process all SRIP entitlements and those entitlements requiring manual input for their mobilized soldiers.

g. The MPS will periodically conduct a random sampling review of its mobilized soldiers' MMPAs to ensure accuracy of pay entitlements.

h. ARNG FSC and the MPSs will assist DFAS-IN and Army finance offices to resolve pay inquiries.

i. MPSs will ensure that mobilized soldiers receive a financial briefing at the time of mobilization and demobilization. Family members should be present for the briefings to obtain information pertaining to pay & allowances and services available through the family assistance program.

Chapter 7 Claims, Collections, Debt Waivers, and Stoppages

7-1. Scope

This chapter addresses claims for pay; collections for overpayment and lost, damaged, or destroyed property; suspensions of collection of pay; debt waivers; and stoppages of pay. It is used in conjunction with DODFMR Vol 7A, AR 37-104-4, and other applicable Army and NGB regulations, pamphlets, and user's manuals.

7-2. Claims

a. Claims for prior service military pay by retired or separated ARNG soldiers, who no longer have an account on the RC military pay system, will be submitted to DFAS-DE for processing. Claims that are less than one year from the separation date should be sent to DFAS-IN for processing if the processing can not be accomplished at the USPFO. If the soldier does not have an MMPA on the reserve component pay system, the claim must be forwarded to DFAS-DE, Waivers & Claims Branch.

(1) The claim will be in writing with supporting documentation/justification. The claim must include:

- (a) The soldier's full name, SSN, and current home address.
- (b) Separation documentation (DD Form 214 and/or NGB Form 22).
- (c) Documentation showing duty status for which pay is claimed.
- (d) Rank and unit of assignment during the period of the claim.
- (e) A clear explanation of the claim, the specific pay claimed, period of the claim, and reason for the claim.

claim.

(f) The soldier's signature.(2) Contact the USPFO for the current address.

b. Claims for either in or out of service military pay, resulting from the correction of records by the Army Board for Correction of Military Records will be based on the DD Form 149 received from the Board.

c. Claims for in service military pay as a result of underpayment are to be forwarded, via a TL, to the MPS on DA Form 2142 or state-approved form with supporting documentation.

7-3. Collections

a. Collections from ARNG civilian and military personnel for overpayment of pay (civilian, military, and travel) entitlements and for property lost, damaged, or destroyed will be collected from pay due per the provisions of the DODFMR Vol 7A and applicable Army regulations unless paid by the individual.

b. Figure 7-1 is a sample notification of indebtedness. Figure 7-2 is a sample endorsement to the notification of indebtedness.

(1) If the debt is posted to the soldier's MMPA and not collected prior to the soldier's separation, no action is required either by the USPFO, the HRO, or the unit. DFAS has collection authority/responsibility.

(2) If the soldier is in and will continue in an active pay status, unit commanders will process indebtedness actions for their unit members. HROs will process indebtedness actions for AGR soldiers assigned to their State. Send the original and one copy of the debt notification, with enclosures, to the soldier by certified mail, return receipt requested. Assign a 30-day suspense date for return of the letter from the soldier. If the soldier fails to return the endorsement by the established suspense date, notify the MPS to begin collection from the soldier's pay. If the soldier returns the endorsement acknowledging the debt, notify the MPS to either begin collection action or process the reimbursement. Provide copies of the notification correspondence and U.S. Postal Service documents to the MPS with the request for collection.

c. A DD Form 362 signed by the soldier after separation from the ARNG is NOT acceptable. To establish an indebtedness for an ARNG soldier following separation, the unit must prepare a report of survey.

d. The unit will suspense its copy of pending collection actions and review subsequent MMPAs to verify collection completion.

7-4. Debt Waivers

a. ARNG soldiers who believe their debt is incorrect may request either remission or waiver of payment, which can only be granted by DFAS. USPFOs do not have this authority.

b. ARNG soldiers may also request suspension of collection action pending the remission decision. Under AR 600-4, USPFOs have the authority to suspend collection for Government Property Lost or Damaged (GPLD).

c. The provisions of DODFMR Vol 7A, AR 37-104-4, and AR 600-4 contain the specific actions to be taken by the soldier to request remission, waiver of payment, and collection suspension. The USPFO will perform the same duties as the DFAS FO/DAO/DMPO.

7-5. Stoppages

If an ARNG soldier's transition to inactive, retired, or separated status is imminent, the liquidation of the indebtedness will be accelerated by the USPFO by stopping payments and allotments to the extent necessary to liquidate the indebtedness to the maximum extent possible.

7-6. Collections - Nonappropriated Funds

On notification that an ARNG soldier is indebted to a nonappropriated fund (NAF) activity (e.g., PX or billeting office), the commander will take the following action:

a. Counsel the soldier, using DA Form 4856 (General Counseling Form), regarding restitution.

b. If the soldier refuses or fails to make voluntary restitution, take the following action:

(1) Officers and senior enlisted soldiers (pay grade E7 through E9). Endorse the debt action through command channels to the State Adjutant General for appropriate action. Include in the endorsement that the officer or senior enlisted soldier has been counseled regarding the debt, has refused or failed to make voluntary restitution, and involuntary collection action has been initiated.

(2) Enlisted soldiers, pay grades E1 through E6. Initiate involuntary collection action.

(3) When involuntary collection action is taken, the commander will forward the collection request from NAF on a separate TL to the MPS with the following statement on the collection document: "Forward to DFAS-IN for involuntary collection - NAF. Soldier has been counseled and refuses (or has failed) to make voluntary restitution." The commander will sign the statement. Suspend a copy of the collection request and review subsequent MMPAs to ensure that collection action is completed.

7-7. Courts-Martial Fines, Forfeitures, and Detentions of Military Pay

a. Courts-martial sentences adjudged and non-judicial punishments imposed on ARNG soldiers according to Federal or State law may be collected through the AC or RC military pay system as appropriate.

b. The soldier's commander will forward a DA Form 2142 or state-approved form and a copy of the record of trial/proceedings to the MPS to effect collection. For AGR soldiers, provide a copy to the HRO.

c. All collections made against Federal military pay or allowances will be distributed by DFAS-IN in accordance with DOD directives.

d. NO monies collected may be returned to any State, regardless of the State code or reference used in determining the sentence.

(STARC OR UNIT LETTERHEAD)

SUSPENSE DATE: _____

DATE: _____

MEMORANDUM FOR (Soldier's grade, name, SSN, and address)

SUBJECT: Notice of Indebtedness

1. You have been found to be indebted to the U.S. Government as shown in Enclosure 1. I am taking action to collect this debt in accordance with the Department of Defense Financial Management Regulation (DODFMR) Volume 7A, Military Pay Policy and Procedures. If you do not believe this debt to be proper and you believe you have full and sufficient justification for canceling this debt, please complete and return the enclosed endorsement to this memorandum in the envelope provided. If the endorsement is not received by the suspense date shown above, collection action will continue.

2. Under the provisions of AR 37-104-4, you have the right to request either remission of the debt or waive its repayment. Your application for remission or waiver must be submitted within 3 years following the date of this notice. My point of contact will provide assistance if you desire since the Army regulation contains complete details on how to request the waiver.

3. Any significant unexplained increase in pay should have been cause for inquiry on your part. No one is entitled to unearned pay, and only in very unusual circumstances will a remission or waiver request be approved. The debt may not be waived merely because it resulted from an administrative error. The facts you provide if you choose to request remission or waiver must clearly explain that collection would not serve the best interests of the United States.

4. My point of contact is _____. Telephone number is _____.

3 Encl

- 1. DA Form 2142
- 2. Endorsement
- 3. Envelope

(Signature)

(Signature block of HRO or unit commander)

Figure 7-1. Sample Notification of Indebtedness

(Office symbol and date of original memorandum) 1st End

SUBJECT: Notice of Indebtedness

FOR: (HRO or unit commander)

1. I (do/do not) acknowledge the validity of this debt.
2. I (agree/do not agree) to collection action against my pay account.
3. If I agree to this collection action, (request the collection be prorated over _____ months/request up to two-thirds of my pay be withheld).
4. If I do not acknowledge this debt, a written protest is enclosed. Documentation is attached to support this protest.
5. If you proceed with the collection action, whether or not I acknowledged the debt, I (will/will not) request a remission or waiver of reimbursement. I (do/do not) request the assistance of your point of contact in the preparation of the remission or waiver request.
6. If I acknowledged the debt and choose to pay it in lieu of collection, enclosed is a money order, payable to the U. S. Treasury, in the amount of the debt.

(Soldier's signature)
(Soldier's typed name, grade, SSN)

Figure 7-2. Sample Endorsement to Notification of Indebtedness

Chapter 8

Deceased Soldier Pay Actions

8-1. Scope

This chapter provides guidance for death gratuity payments, Servicemen's Group Life Insurance (SGLI), unpaid pay and allowances due on behalf of deceased ARNG soldiers, reimbursement for funeral and burial expenses, and allowance for quarters to surviving dependents.

8-2. Notification

On receipt of notification of the death of an ARNG soldier from the appropriate National Guard Casualty Assistance Officer, the USPFO will notify the Casualty Branch, DFAS-IN Directorate for Military Pay through the military pay system's e-mail, or telephonically. Provide the service member's name, SSN, duty status, and date of death. Additional information will be requested by the Casualty Branch point of contact as required.

8-3. Death Gratuity Payments

- a. The servicing DFAS finance office pays death gratuity payments for soldiers who die while in a duty status. Payments are based on documentation provided by the National Guard Casualty Assistance Officers to the servicing Casualty Area Command.
- b. The USPFO will provide the appropriate accounting classification to the Casualty Assistance Officer for transmission to the servicing Casualty Area Command.

8-4. Servicemen's Group Life Insurance

Notification to the SGLI office is made by the MPMO representative as directed in AR 600-8-1.

8-5. Unpaid Pay and Allowances

a. The USPFO will provide the following information to the Casualty Branch, DFAS-IN Directorate for Military Pay, for unpaid pay and allowances of a deceased ARNG soldier to be processed and paid to the authorized beneficiary:

(1) Memorandum from the USPFO requesting unpaid pay and allowances. List all unpaid active duty, inactive duty, bonuses, and travel. Include outstanding debts.

(2) Copy of unpaid active duty orders and certificates of performance.

(3) Copy of unpaid IDT, to include DA Forms 1379, RMA, AFTP, and RST.

(4) Copy of bonus contract.

(5) Copy of documentation for outstanding debts.

(6) Copy of either the death certificate or Report of Death (DD Form 1300).

(7) SF 1174 (Designation of Beneficiary).

(8) DD Form 1351-2 (Travel Voucher).

(9) Copy of DD Form 93 (Record of Emergency Data).

(10) Copy of DD Form 397 (Claim Certification and Voucher for Death Gratuity Payment), if Death Gratuity was paid.

(11) Any uncashed U.S. Treasury checks for previous military payments.

(12) USPFO point of contact, to include telephone number and e-mail address.

b. Mail complete packet to: Director, DFAS-IN, ATTN: DFAS-IN-FJEC-B (Claims Branch), 8899 East 56th Street, Indianapolis, IN 46249-0885.

8-6. Funeral and Burial Expenses

a. Reimbursement for funeral and burial expenses may be paid to the next of kin of ARNG soldiers who die while in a duty status.

b. Payment processing of this reimbursement claim is the responsibility of the USPFO Logistics Division. Once completed and approved by NGB, the USPFO Logistics Division will forward the claim to the USPFO Voucher Examination Section for payment.

8-7. Allowance for Quarters to Surviving Dependents

a. Per Volume 7A, DODFMR 7000-14R, surviving dependents, if authorized, will receive a payment of BAH and any other applicable housing allowances.

b. This allowance will be processed and paid by the Casualty Branch, DFAS-IN Directorate for Military Pay, based on the initial notification by the USPFO and subsequent supporting documentation requested by the Casualty Branch.

Chapter 9**Simultaneous Membership Program****9-1. Scope**

This chapter, along with the applicable DFAS, Army, and NGB regulations, provides guidance for Simultaneous Membership Program (SMP) pay.

9-2. Policy

a. ARNG soldiers enlisted as potential SMP participants receive pay (for duty performed) through the RC pay system in the enlisted grade and years of service attained until enrollment in Senior ROTC.

b. ARNG enlisted soldiers enrolled in Senior ROTC and voluntarily participating in SMP receive pay (for duty performed) through the RC pay system in the grade and years of service attained but not less than the grade of E5. This may require special promotion action in accordance with NGR 600-200, Chapter 11.

c. SMP participants do not participate in SRIP. Terminate SRIP without recoupment on enrollment in SMP.

d. ARNG enlisted soldiers separating from the ARNG but remaining enrolled in Senior ROTC will not be separated from the RC pay system.

e. ARNG enlisted soldiers discharged for commissioning through ROTC and immediately appointed in the ARNG (without concurrent call to active duty) will not be separated from the RC pay system. The affected soldier will provide a copy of NGB Form 337 to the MPS to justify retention on the RC pay system. Those ARNG SMP enlisted soldiers commissioned through ROTC, who elect to receive their commission in the USAR, will be processed for pay by the USAR.

f. Public Law 104-201, Section 507, dated 23 September 1996, amended the provisions of the law to provide service credit for SMP participation retroactive to 1 August 1979. The revised Public Law does not provide for an increase in basic pay, retired pay, or retainer pay before the date of enactment, 23 September 1996. If the credit results in a higher rate of basic pay, the effective date of the increase is 23 September 1996.

**Appendix A
References**

**Section I
Required Publications**

AR 37-104-4

Military Pay and Allowances Policy and Procedures-Active Component

AR 37-104-10

Military Pay and Allowance Procedures for Reserve Components of the Army

DODFMR Vol 7A

Military Pay, Policy, and Procedures for Active Duty and Reserve Pay

DODFMR Vol 7B

Military Pay, Policy, and Procedures for Retired Pay

DFAS-IN ADSM Book I

DJMS Reserve Component

DFAS-IN Military Pay Procedures Manual (MPPM)

NGB ADSM Book III

DJMS-RC/JUSTIS, ARNG Pay Input Subsystem for DJMS-RC

NGB ARNG Unit Level Procedures Manual

**Section II
Related Publications**

AR 11-2

Management Control

AR 15-185

Army Board for Correction of Military Records

AR 25-30

The Army Publishing Program

AR 25-55

The Department of the Army Freedom of Information Act Program

AR 25-400-2

The Modern Army Record Keeping System (MARKS)

AR 135-381

Incapacitation of Reserve Component Soldiers

AR 135-7

Incentive Programs

AR 340-21

The Army Privacy Program

AR 600-4

Remission or Cancellation of Indebtedness for Enlisted Members

AR 600-8-1

Army Casualty Operations/Assistance/Insurance

AR 600-8-10

Leaves and Passes

AR 600-8-101

Personnel Processing (In- and Out- and Mobilization Processing)

AR 600-105

Aviation Service of Rated Army Officers

AR 600-106

Flying Status for Nonrated Army Aviation Personnel

AR 608-2

Government Life Insurance, Servicemen's Group Life Insurance (SGLI), Veteran's Group Life Insurance(VGLI), United States Government Life Insurance (USGLI), and National Services Life Insurance (NSLI).

AR 635-40

Physical Evaluation for Retention, Retirement, or Separation

AR 700-84

Issue and Sale of Personal Clothing

AR 735-5

Policies and Procedures for Property Accountability

AR 735-11

Accounting for Lost, Damaged, and Destroyed Property

NGR (AR) 135-381

Management of the Army National Guard Incapacitation System

NGR 600-200

Enlisted Personnel Management

Section III

Prescribed Forms

DA Form 31

Request and Authority for Leave

DA Form 200

Transmittal Record

DA Form 1379

U.S Army Reserve Components Unit Record of Reserve Training

DA Form 2142

Pay Inquiry

DA Form 4187

Personnel Action

DA Form 4928-R

Refund of Readjustment/Separation/Severance Pay

DA Form 5960

Authorization to Start, Stop, or Change Basic Allowance for Quarters (BAH)

DD Form 149

Application for Correction of Military Record Under the Provisions of Title 10, U.S. Code, Section 1552

DD Form 214

Certificate of Discharge or Release from Active Duty

DD Form 362

Statement of Charges for Government Property Lost, Damaged, or Destroyed

DD Form 397

Claim Certification and Voucher for Death Payment

DD Form 577

Signature Card

DD Form 827

Application for Arrears in Pay

DD Form 1351-2

Travel Voucher

DD Form 1475

Basic Allowance for Subsistence Certification

DD Form 2558

Authorization to Start, Stop, or Change an Allotment for Active Duty or Retired Pay

DD Form 2660

Statement of Claimant Requesting Recertified Check

TD Form W-2

Wage and Tax Statement

Section IV

Referenced Forms

DA Form 1506

Statement of Service - For Computation of Length of Service for Pay Purposes

DA Form 2028

Recommended Changes to Publications and Blank Forms

DA Form 2173

Statement of Medical Examination and Duty Status

DA Form 3053

Declaration of Benefits Received and Waivers

DA Form 4856

General Counseling Form

DD Form 93

Record of Emergency Data

NGB Form 23A

ARNG Current Annual Statement

SF 1174

Designation of Beneficiary

VA Form 21-8951

Notice of Waiver of VA Compensation or Pension to Receive Military Pay and Allowances

Glossary

Abbreviations

ABCMR - Army Board for Correction of Military Records
AC - Active Component
AD – Active Duty
ADSW - Active Duty for Special Work
ADT - Active Duty for Training
AFCOS - Automated Funds Control Order System
AFTP - Additional Flight Training Period
AGR - Active Guard and Reserve
AMSCO - Army Management Structure Code
APC - Account Processing Code
AR - Army Regulation
ARNG - Army National Guard
ASD - Aviation Service Date
ASED - Aviation Service Entry Date
AT - Annual Training
AWOL - Absent Without Leave
BAH - Basic Allowance for Housing
BAS - Basic Allowance for Subsistence
CAO - Casualty Assistance Officer
CNGB - Chief, National Guard Bureau
CODE 1 - Paying update in DJMS-RC
CODE 2 - Mid-month paying update in DJMS-RC
CODE 3 - End-of-month paying update in DJMS-RC
CSR - Customer Service Representative
CZTE - Combat Zone Tax Exclusion
DA - Department of the Army
DAO - Defense Accounting Office (or Officer)
DARNG - Director, Army National Guard
DCPDS – Defense Civilian Personnel Data System
DD – Direct Deposit
DFAS - Defense Finance and Accounting Service
DFAS-CL - DFAS-Cleveland Center
DFAS-DE - DFAS-Denver Center
DFAS-HQ - DFAS-Headquarters
DFAS-IN - DFAS-Indianapolis Center
DFAS-KC - DFAS-Kansas Center
DJMS - Defense Joint Military Pay System
DMPO - Defense Military Pay Office
DOD - Department of Defense
DODFMR - Department of Defense Financial Management Regulation
DOS - Date of Separation
DPC - Data Processing Center
DSSN - Disbursing Station Symbol Number
DVA - Department of Veteran Affairs
e-mail - Electronic Mail
EFT - Electronic Funds Transfer
EOM - End of Month
ETS - Expiration Term of Service
FAD - Funding Authorization Document
FITW - Federal Income Tax Withholding
FO - Finance Office (or Officer)
FOIA - Freedom of Information Act

FTNGDCD - Full-time National Guard Duty, Counterdrug
FTNGD - Full-time National Guard Duty
FTNGDSW - Full-time National Guard Duty Special Work
GPLD – Government Property Lost or Damaged
HPLRP - Health Professions Loan Repayment Program
HRO - Human Resources Office (or Officer)
IADT - Initial Active Duty for Training
IDT - Inactive Duty Training
IM - Incentive Manager
IRS - Internal Revenue Service
JUSTIS - JUMPS Standard Terminal Input Subsystem
LES - Leave and Earnings Statement
MMPA - Master Military Pay Account
MPMO - Military Personnel Management Officer
MPRJ - Military Personnel Records Jacket
MPS - Military Pay Section
MPV - Military Pay Voucher
NAF - Nonappropriated Funds
NGAUS - National Guard Association of the United States
NGB - National Guard Bureau
NGR - National Guard Regulation
OCAR - Office of the Chief Army Reserve
ORP - Operational Review Program
OSD - Officer Service Date
PAI - Personnel Asset Inventory
PAS - Personnel Accounting Symbol
PCS - Permanent Change of Station
PEBD - Pay Entry Basic Date
RC - Reserve Component(s)
RCODS - Reserve Component Output Distribution Subsystem
REFRAD – Release from Active Duty
RFO - Request for Orders
RMA - Readiness Management Assembly
ROTC - Reserve Officer Training Corps
RPAS - Retirement Points Accounting System
RST - Rescheduled Training
SGLI - Servicemen's Group Life Insurance
SIDPERS - Standard Installation/Division Personnel System
SITW - State Income Tax Withholding
SLRP - Student Loan Repayment Program
SMP - Simultaneous Membership Program
SRIP - Selected Reserve Incentive Program
SRP - Soldier Readiness Processing
SSLI - State Sponsored Life Insurance
SUTA - Split Unit Training Assembly
TDC - Type Duty Code
TFOS - Total Federal Officer Service
TL - Transmittal Letter
TTAD - Temporary Tour of Active Duty
UCFR - Unit Commander's Finance Report
UCPMR - Unit Commander's Pay Management Report
USAR - United States Army Reserve
U.S.C. - United States Code
USPFO - United States Property and Fiscal Office (or Officer)