



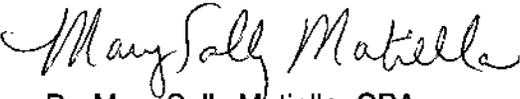
DEPARTMENT OF THE ARMY
ASSISTANT SECRETARY OF THE ARMY
FINANCIAL MANAGEMENT AND COMPTROLLER
109 ARMY PENTAGON
WASHINGTON DC 20310-0109

JAN 18 2012

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Identification and Approval for Centrally Managed Accounts

1. The Department of Defense Financial Management Regulation (DoD FMR) allows the head of an operating agency to establish centrally managed accounts (CMA). A CMA permits authorized officials to charge obligations or expenditures to the CMA for authorized purposes without further determination or certification of fund availability for individual transactions.
2. Pursuant to guidance in Volume 14, Chapter 1, paragraph 010206.C.5, the head of the Operating Agency (OA) must request and obtain approval from the Secretary of the Army to establish the CMA. The request must be in writing and do the following:
 - a. Identify the appropriation and the dollar value of the CMA;
 - b. Identify the individuals primarily responsible for managing the CMA and ensuring funds control;
 - c. Identify individuals/organizations authorized to charge obligations and expenditures to the CMA;
 - d. Establish limits on the amount and type of expenditures and obligations charged to the CMA;
 - e. Describe monthly accounting and reporting processes;
 - f. Ensure timely notice to prevent over-obligations and expenditures;
 - g. Justify need for the CMA;
 - h. Describe the controls that have been established to prevent the CMA from being over-obligated;
 - i. Identify alternatives to a CMA and clearly indicate why a CMA is the preferred alternative.
3. There is an additional requirement for the U.S. Army Audit Agency to review the controls annually and certify that they are effective.
4. By June 30, 2012 all heads of operating agencies shall complete a review to determine the number and nature of CMA within their OA. If the review determines that there is no CMA, provide written confirmation that the review was completed and no CMA was identified. If the review discloses a CMA, prepare a request for each CMA addressing the criteria in Paragraphs 2a-2i.
5. Please let me know if you have additional questions or if we can assist you with this requirement. My point of contact is Mr. John J. Argodale, who can be reached at (703) 693-2758, email: john.argodale@conus.army.mil.


Dr. Mary Sally Matiella, CPA

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SUBJECT: Identification and Approval for Centrally Managed Accounts

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