STATE OF NEW JERSEY
DEPARTMENT OF MILITARY AND VETERANS AFFAIRS
DIVISION OF VETERANS HEALTHCARE SERVICES

WELFARE FUND MANUAL

Revised August 2011
STATE OF NEW JERSEY  
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DEFINITIONS

AGENCY – A Division, facility, or organizational unit within the department.

BOARD MINUTES – The official written summary of all board actions.

CUSTODIAN – The person responsible for maintaining the physical records, including the checkbook, statement records, and general ledgers. The Custodian does not have the authority to sign checks or withdraw funds.

FUND ACCOUNTS – All accounts necessary to set forth the financial operations and financial position of a fund.

INTERNAL CONTROLS – The plan of organization and all the methods and measures adopted within the fund to safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies.

NON-SPECIFIC DONATIONS – Donated funds that are provided by a donor to the facility with no specific defined use for the funds. These funds must be used for the benefit of the resident population as a whole.

SPECIAL PROJECTS – Those projects and/or items which cost more than $6,500, as established by The Adjutant General and require approval prior to initiation of plans or purchase by the Facility Advisory Council.

SPECIFIC DONATIONS – Donated funds that are provided by organizations or individuals for a specified purpose. These funds must be used for the purpose for which they were designated.

VETERANS ADVISORY COUNCIL (AKA FACILITY ADVISORY COUNCIL) – At each New Jersey Veterans Memorial Home, there is an established Facility Advisory Council that functions in the capacity as a Board of Trustees who may make recommendations for the use and disposition of resident Welfare Funds within the general regulations.

WELFARE FUND – A trust maintained by the Facility Advisory Council to be utilized for the benefit and general welfare of the resident population of the institution as a whole.

WELFARE FUND BUDGET – The proposed financial spending program of the Welfare Fund Accounts setting forth the anticipated resources from all sources and the proposed expenditures for the appropriate calendar year (1 January – 31 December).
CHAPTER 1.0 – INTRODUCTION

1.1 Purpose.

The Welfare Fund is considered a trust fund to be utilized for the benefit and general welfare of the resident population as a whole. The purpose of this manual is to establish policies and procedures so the New Jersey Department of Military and Veterans Affairs (NJDMAVA), the New Jersey Veterans Memorial Homes (NJVMHs), and the Facility Advisory Councils can manage, report, and monitor the existing and future monies placed in the Welfare Fund.

1.2 Authority.

The following is a listing and summary of New Jersey Administrative Code Statutes, Public Law, Treasury Circular Letters, and NJDMAVA Division Policy that apply to the Department of Military and Veterans Affairs’ use of the Welfare Fund:

A. Chapter 162, Assembly #2799 et al.

B. N.J.A.C. 5A:5-2.1 – Definition.

“Welfare Fund” means an account established at each NJVMH pursuant to N.J.S.A. 30:6AA-1-16 for the specific purpose of accepting monies that will be spent for and on behalf of resident programs, special events, and services. It is composed of funds specifically donated, monies which have escheated to the Welfare Fund from the personal needs account of deceased residents leaving no will or next of kin, and from interest. This fund will provide for, supplement, and maintain a quality of life for the residents, which might not otherwise be possible. It shall be administered by The Adjutant General (TAG) in accordance with the provisions of N.J.S.A. 30A:6AA-1-16.

C. N.J.A.C. 38A:3-2dg – Acceptance of funds from the federal government and of payments by relatives, friends, etc.

The TAG is authorized and empowered to accept and receive funds from the United States Government or any agency thereof, and to accept and receive payments from all members, their family, relatives, friends, and others toward the cost of care and treatment as provided in the rules and regulations pertaining thereto.

D. N.J.A.C. 38A:3-6(u) – The Adjutant General; jurisdiction and responsibilities.

There is created within the Division of Veterans Healthcare Services (DVHS) in the NJDMAVA’s three Advisory Councils, one representing each NJVMH.

1. N.J.A.C. 38A:3-6.13d - Each Facility Advisory Council shall consist of seven (7) members, at least five (5) of whom are veterans, to be appointed by the TAG with
the approval of the Governor. The term of each Council member shall be three (3) years commencing on 1 July and ending on 31 May of the third year, thereafter, any vacancies shall be filled for the unexpired term only.

2. Appointments shall be made in such a manner that the terms of one-third of the members of the Council shall expire on 31 May of each year.

3. The members of the Council shall receive no compensation for services, but shall be reimbursed for actual expenditures incurred in the performance of their duty. They shall be subject to removal by the Governor at any time for good and sufficient cause.

E. N.J.A.C. 38A:3-6.4(d) – The Adjutant General; jurisdiction and responsibilities.

Recommends standards and procedures for determination and payment of amounts which members may be required to contribute toward the cost of care and treatment in accordance with their financial ability.

F. N.J.A.C. 38A:3-6.16 – Unclaimed property of deceased intestate members of veterans facility; disposition.

1. Moneys, choses [sic] in action and effects deposited by a member in trust with the veterans facility and unclaimed at the death of the member, dying intestate, shall be deemed to be the property of the veterans facility. Such property shall be held in trust for three (3) years following the death of the depositor, with power to invest the funds and to use the income for the benefit of the members as the Council and The Adjutant General may deem most advisable.

2. Upon claim made within three (3) years following the death of the depositor and sustained legal proof, the sufficiency of which shall be determined by the Council and The Adjutant General, such property shall be paid to the claimant entitled thereto upon acknowledging, executing, and delivering a proper release and discharge.

3. Such property remaining unclaimed for three (3) years after the death of the depositor shall be deemed to be the property of and subject to the absolute control and disposal of the veterans facility, to be used for such purposes as the Council and The Adjutant General may deem most advisable.

G. N.J.A.C. 38A:3-6.2 – Acceptance and expenditures of grant funds.

The Adjutant General may apply for and accept on behalf of the State any grants from the federal government or any agency thereof, or from any foundation, corporation, association, or individual, except for education grants or federal funds for education grants, and may comply with the terms, conditions, and limitations thereof, for any purpose of the department. Any money so received may be expended by the
department, subject to any limitations imposed in such grants, to affect any of the purposes of the department, as the case may be, upon warrant of the Director of the Division of Budget and Accounting of the Department of the Treasury on vouchers certified and approved by The Adjutant General. The power here granted shall be in addition to and shall in no way limit the authority granted to The Adjutant General by this act or any other existing law.

H. Banking Services – Treasury Circular Letter 10-11-OMB (as amended or modified).

1. The Office of Management and Budget (OMB) is the only state office authorized to:
   a. Deal directly with banks in establishing or changing banking services.
   b. Negotiate or contract for the payment of banking services.

2. Each Department’s Director of Administration (CEO) is to establish and maintain one central control administrator to serve as the contact person with OMB.

3. Banking services shall include, but not be limited to:
   a. Opening and closing accounts;
   b. Changes in authorization signatures;
   c. Removal of service charges;
   d. Special banking services (checking account, cash management fund, transfer fund).

I. DMAVA, Division of Veterans Healthcare Services Policy and Procedure Manual, Section 44, Business Office, Policy #44-02-003 Members Accounts; Policy #44-02-011, Posthumous Account.

The Business Manager at each of the veterans homes has the authority to transfer funds from the welfare checking account to the New Jersey Cash Management Fund. Investments can be in the New Jersey Treasury Cash Management Fund, and should not exceed the level of insurance provided by these institutions.

1.3 Scope.

This manual applies to the NJDMAVA, the NJVMHs, and the individual Councils.
CHAPTER 2.0 – POLICIES

Adherence to the policies shall ensure that all Welfare Funds are managed in a consistent manner, and within the defined statutes.

2.1 Conflict of Interest.

Each person involved with the Welfare Fund, as specified in this manual, shall utilize the following to govern and guide their conduct:

A. No state officer, board member, or employee should have any interest, financial or otherwise, direct or indirect, or engage in any business transaction or professional activity which is in conflict with the proper discharge of their duties and in the best interest of the public.

B. No state officer, board member, or employee should act in any manner that may create an impression or suspicion among the public having knowledge of their acts that they may be engaged in conduct in violation of their trust as a state officer, board member, or employee.

2.2 Welfare Fund Expenditures.

The Council is to comply with the legislative intent of N.J.S.A. 30:4-67.1 in that the use of the Welfare Funds must benefit a significant portion of the resident population. Expenditure of Welfare Funds must comply with this statute.

2.3 Internal Controls.

A. The Council must comply with and maintain written internal control procedures covering the accountability and use of the Welfare Funds. These procedures must address the interaction between the Council and the Business Office. The objective of internal controls is to provide assurance that:

1. Obligations and costs are in compliance with applicable law;

2. Welfare Funds are safeguarded against waste, loss, unauthorized use, or misappropriation, and

3. Revenues and expenditures are properly recorded and accounted for in order to prepare reliable financial and statistical reports and to maintain accountability of Welfare Fund assets;

4. Welfare Fund expenditures should not be used in place of available state appropriated funds.
5. Audit Reports, conducted by the Fiscal Division, NJDMAVA, are required in accordance with the following schedule, the results of which shall be provided to the Council: Annual Disbursements of $500,000 or more (every two years); Annual Disbursements of $250,000 to less than $500,000 (every three years), and Annual Disbursements less than $250,000 (every four years).

B. Accounting Principles.

All Welfare Funds shall be maintained in accordance with state, federal, and departmental rules, regulations, and generally accepted accounting principles.

C. Facility Advisory Council Minutes.

The Council minutes must contain documentation of and/or copies of the annual budgeted monies, all financial transactions, and all Welfare Fund transactions.

D. Preservation of Records.

Records and reports are required to be kept under the provisions of Treasury Circular 11-10-DPP (as updated or modified) for a period of seven (7) years.

2.4 Investments.

The New Jersey Cash Management Fund should be considered the acceptable vehicle for investments.

2.5 Donations.

Non-specific and specific donations to the Welfare Fund Accounts are allowed when stipulations can be met without violating state law.

Solicitation and acceptance of donated funds cannot be discriminatory or contrary to the general tenets of the Council and their assigned duties/functions.

2.6 Budgeting.

Each Council shall complete an annual budget plan for the calendar year. This budget plan must go through the Director, Division of Veterans Healthcare Services (DVHS) and the Deputy Commissioner for Veterans Affairs (DCVA), and then be forwarded to the TAG for approval no later than 15 November for the next calendar year.

2.7 Ownership of Purchased Items.

Items purchased for use by the resident population of the facility will become the property of the State of New Jersey. This does not apply to those items purchased that are considered expendable and are consumed by the residents.
CHAPTER 3.0 – PROCEDURES

3.1 Welfare Fund Revenues.

A. Interest Income – Welfare Funds.

The interest collected as a result of the investment of the Welfare Funds is considered revenue to the Welfare Fund.

B. Donations.

State agencies or their employees may not solicit donations or bequests. This does not apply to the Council.

1. Specific Donations.

Donated funds received from organizations or individuals for specific purposes may be accepted as revenues to the Welfare Fund. The funds collected in this manner are to be expended only for the purpose for which they were designated. These monies constitute specific donations. Specific donations which are in violation of state, federal laws, or department policies, regulations, and circulars may not be accepted. If the Council has any question as to the propriety of a specific donation, they shall submit the proposed specific donation stipulations and any concerns regarding possible violations through the Director, Division of Veterans Healthcare Services (DVHS) to the Deputy Commissioner for Veterans Affairs (DCVA) for approval.

2. Non-Specific Donations.

Donated funds received from organizations or individuals with no specifications regarding their use will be designated as unrestricted or general funds. These funds will be utilized for the benefit of the resident population.

C. Income Producing Sources.

1. Revenue generated from the following sources to provide services to the veteran home resident is also designated for placement into the Welfare Fund.

   a. Fundraising revenues are those monies generated by activities conducted by any volunteer organization. Employee fundraising activities for the expressed benefit of employees are not to be co-mingled with Welfare Funds.

   b. If the revenues received from the fundraising are designated for a specific item, project, or activity, the funds must be expended for the purpose intended. Fundraising monies, which are designated as non-specific in nature, are to be used for the benefit of the resident population.
c. The Council can conduct fundraising activities. However, they must consult and coordinate with any other volunteer organization associated with the agency to avoid duplicate solicitation. All volunteer organizations must document their fundraising activities using the “Welfare Fund Special Project Request” form (WFR 5.1) and submit them to the CEO and Council for approval before forwarding through the Director, DVHS to the DCVA.

d. If fundraising activities become a frequent or recurring event, guidelines must be developed by the Council in conjunction with the event’s sponsor. These guidelines must also be submitted to the TAG for approval.

D. Other Revenue Sources.

1. Miscellaneous Revenue.

Should any other revenue sources become available to the Welfare Fund, a request for acceptance approval must be forwarded to the TAG. The TAG shall review the request with the assistance of legal counsel, if necessary, and respond to the Council as soon as possible.

2. Posthumous Funds.

Monies held in the Posthumous Fund for over three (3) years will be transferred to the Welfare Fund in accordance with Division Policy Manual Procedure #44-02-011, Posthumous Account.

3. Welfare Fund Fee.

Residents admitted to the long-term care services will be required to pay a monthly Welfare Fund fee of $20.00 or twelve (12) percent of the balance of their monthly income, whichever is less, excluding all allowable deductions and the care and maintenance fee payments in accordance with N.J.A.C. 5A:5-5.1. These monies will be deposited in the Welfare Fund.

3.2 Welfare Fund Expenditures.

A. Expenditure Limits.

Expenditures from the Welfare Fund will be completed in accordance with the following:

1. Expenditures for items, projects, and activities with a total cost of $500 or less are allowed without prior approval of the Council. These transactions will be documented in the Councils’ next official meeting minutes.
2. Expenditures for items, projects, and activities with a cost of over $500, but less than $6,500, must be approved by the Council prior to disbursement of funds and recorded in the Councils’ official meeting minutes.

In the event of emergency needs, the CEO is authorized to approve projects at a cost of between $500 and $2,500, which must be approved at the next Council meeting.

3. Expenditures for items, projects, and activities with a cost of $6,500 or more, which are known as “Special Projects” must be approved by the Council and the facility CEO.

4. Project requests of over $6,500 should be sent through the Director/DVHS to the DCVA if they were not included in the Annual Budget.

B. Types of Expenditures.

The following is a listing of the eligible and ineligible items, projects, and activities that may require the utilization of Welfare Funds. The list is not meant to be all-inclusive; however, it shows the direction and limits for the use of monies.

1. Eligible Items:
   a. Entertainment;
   b. Community activities;
   c. Arts;
   d. Crafts;
   e. Recreation activities and equipment;
   f. Items used to enhance the comfort, programming, quality of life, and living conditions for the resident population of the facility;
   g. State funds should be utilized for maintenance of items after initial purchase, unless the maintenance was previously funded by the Welfare Fund.

2. Ineligible Items:
   a. Routine maintenance for items not purchased with Welfare Funds;
   b. Environmental/capital improvements to the physical plant;
   c. Facility services which should be a state obligation.

3.3. Welfare Fund Budget.

Welfare Fund Budgets will be prospective in nature. The budget will be prepared in conjunction with both the Council and the Business Manager on a calendar year basis and approved by the CEO. The budget is to be completed and submitted to the TAG no later than 15 November of each year, prior to the start of the plan year.
A. **Budget Preparation.**

The Council will make recommendations to the facility Business Manager who prepares the annual budget for the use of Welfare Funds. The Council and the Business Manager shall identify areas of Welfare Fund expenditures through a review of past and present expenditures, current facility needs, and future proposals.

B. **Welfare Fund Budget documentation shall include.**

1. The name of the facility;
2. Calendar year clearly identified;
3. Starting balance in the Welfare Fund at the beginning of the budget calendar year;
4. Revenue sources and amounts for each segment of the fund for the calendar year indicating:
   - Resident donations;
   - Posthumous Accounts;
   - Other Donations.
5. Total resources available, adding the anticipated starting balance to the total revenues to get a figure for the calendar year for each column;
6. Expenditures identified. Record the items, projects, activities, and amounts of all expenditures to be paid during the calendar year. Be as specific as necessary to provide a thorough understanding of the expenditure;
   
   All expenditures that extend beyond the budget calendar year must be included in the budget narrative and the Special Project List (WFPL 5.2).

   Once an item, project, or activity is approved, the welfare monies designated for those projects become restricted funds;
7. Total expenditure amounts to be paid during the calendar year for each column;
8. Anticipated ending balances for each segment of the fund, as well as total ending balance of the fund;
9. The name, signature, and title of the person preparing the budget and the date it was completed;
10. Approval by the TAG, the CEO, and the Council Chairperson, along with the date and signatures.
C. Budget Narrative.

Each Council, assisted by the Business Manager, is to attach a copy of their budget narrative to the annual financial statement on a locally produced form. The budget narrative should include all expenditure items, projects, and activities which will cost more than $500. Like items may be totaled together in one budget narrative. This form must be completed for both specific and non-specific expenditure items. The budget narrative must include the following information:

1. Facility identification;
2. Indicate the calendar year;
3. Item, project, activity, and other expenditures detailed in description;
4. An explanation of what is to be accomplished;
5. Multi-year project breakdown:
   a. Date project is expected to be completed;
   b. Totals of next calendar year anticipated revenues. Include where the revenue for the next calendar year will come from to pay for the special project if it extends past the calendar year of the current budget;
   c. Total of the next calendar year anticipated expenditures. Include the expenditures for the next calendar year for the special project if it extends past the calendar year of the current budget.

D. Budget Approval.

The Welfare Fund Budget must be approved by a 50% + 1 (one) vote of the members of the Council and the facility CEO. The Council and the facility CEO will review all projected revenues and expenditures, specific and non-specific. Approval is indicated by the date and signatures of the DCVA, the CEO, and the Council Chairperson.

Any budget not approved by the DCVA will be returned to the Council with the reasons for rejection and recommendations for change. Budgets not approved will be redone and returned to the DCVA within thirty (30) days from the date of rejection.

E. Budget Monitoring.

The Council and the Business Manager will monitor the cash flow of the Welfare Funds on a monthly basis.

The DCVA must be notified, in writing, of any positive or negative deviations in excess of 20% of the budgeted revenues or expenditures for any item, project, or activity costing $6,500 or greater.
3.4 Welfare Fund Special Project.

Special projects are those items, projects, or activities which require expenditures totaling $6,500 or more. A Project Request Form (WFR 5.1) must be submitted through the Director/DVHS to the DCVA for approval prior to purchase.

Special projects, if not available under state contract, require three (3) quotes or bids for the cost of the project. Selection of the low bid or quote is not required. However, if the low bid or quote is not selected, an explanation must be provided. Any contributions dedicated to construction, additions, and modifications at any veterans facility are to be reviewed and approved through the Department’s Installations Division by the DCVA.

A. Special Project Requests (New Projects).

The Veterans Memorial Home will prepare all requests for special projects, which will be submitted in writing, using the Special Projects Request Form (WFR 5.1). The Veterans Memorial Home will ensure that the form is complete before forwarding through the Director/DVHS to the DCVA for approval/disapproval. Requests are to include the following:

1. Facility name;
2. Facility address;
3. Contact person’s name, address, and telephone number if questions or additional information is needed;
4. Information necessary to define the request if used for the resident population;
5. Justification for using Welfare Fund monies for the project;
6. Expected start date, including month and year;
7. Expected completion date, including month and year;
8. Total cost of the special project;
9. Explanation of required quotes or bids justifying why one quote or bid was selected over the others obtained;
10. Sources of funds to be used for the special project;
11. Source of funds to be used for the continued operation and maintenance of the special project;
12. Facility Advisory Council’s review:
   a. Enter the name, signature, title, and date of the person preparing the request.
   b. Enter the date, name, and signature of the CEO and Council Chairperson approving the request.

3.5 Welfare Fund Continuing Operations and Maintenance of Purchased Items.

Prior to obtaining any item which will require continuing operations and maintenance costs after purchase, the funds for the operations and maintenance must be arranged. There are two primary methods for accomplishing this:
A. Confer with the Business Manager to determine if state appropriated funds can be used for the continuing operations and maintenance of the item once it is purchased.

B. Arrange for the Welfare Fund to provide the monies for the continuing operations and maintenance of the item after it is purchased.

3.6. **Annual Financial Statements.**

An annual financial statement prepared by the Veterans Memorial Home Business Manager must be completed for the previous calendar year and forwarded to the Council prior to being forwarded to the CEO for approval. The CEO will then forward the annual financial statement through the Director, DVHS to the DCVA. Annual Financial Statements include:

A. Welfare Fund combined statement of revenues, expenditures, and changes in the fund balance for the fiscal year ending. This will be included in the accounting on a locally produced form.

3.7 **Welfare Fund Bank Account.**

All bank accounts set up for the Welfare Fund must be in compliance with Treasury Circular Letter 10-11-OMB, “Banking Services.”

**CHAPTER 4.0 – RESPONSIBILITIES**

The following are responsible for the administration of the Welfare Funds of the Department of Military and Veterans Affairs.

4.1 **Facility Advisory Councils**

1. Ensure that Welfare Fund monies are maintained in accordance with department policies and procedures.

2. Review appropriateness of Welfare Fund expenditures.

4.2 **Chief Executive Officers**

1. Provide the Council with assistance in carrying out the requirements of this manual.

2. Review and approve the facility Welfare Fund Budget prior to forwarding through the Director, DVHS to the DCVA.

3. Assures that none of the Welfare Funds shall be used as a substitute for budgeted items obtained through state appropriated funds.
4. Provide approval for emergency funds needed from the Welfare Fund not to exceed $2,500.

5. Approve volunteer organization fundraising activities.

6. Approve all special projects on the project listing.


4.3 Business Managers.

1. Will complete all the administrative and accounting requirements necessary to comply with this manual.

2. Will provide the Veterans Advisory Council, the CEO, the Director, DVHS, and the DCVA with all budgets, financial statements, and special project requests through the CEO.

CHAPTER 5.0 FORMS

1. Welfare Fund Budget (Financial Statement) – Locally produced form

2. Welfare Fund Special Project Request - #WFR 5.1

3. Welfare Fund Special Project List - #WFPL 5.2

CHAPTER 6.0 APPENDICES

1. 6.1 – Public Law 1989, Chapter 162, Assembly #2799

2. 6.2 – Treasury Circular Letter 10-11-OMB Banking Services

3. 6.3 – NJDMAVA, Division of Veterans Healthcare Services Policy and Procedure Manual:
   - Section #44 – Business Office
   - Policy #44-02-003 – Members Account
   - Policy #44-02-011 – Posthumous Account

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