



DEPARTMENT OF THE ARMY
JOINT BASE GARRISON HEADQUARTERS, JOINT BASE LEWIS-MCCHORD
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OCT 8 2024

AMIM-LMG-ZA (800D-1b)

MEMORANDUM FOR: All JBLM Commanders and Unit Fund Managers

SUBJECT: Memorandum of Instruction for Unit Funds

1. References.

a. AR 215-1 (Morale, Welfare, and Recreation Activities and Nonappropriated Fund Instrumentalities), 24 September 2010.

b. AR 600-20 (Army Command Policy), 18 March 2008/RAR 20 November 2009.

c. DoD FMR 7000.14-R, Volume 13 (Nonappropriated Funds Policy and Procedures), June 2011.

d. DFAS-IN Regulation 37-1, (Finance and Accounting Policy Implementation, Chapter 32), September 2009.

e. Memorandum, CFSC-FM-C, 16 April 2004, subject: Army Level Requirements (ALR) Morale, Welfare, and Recreation (MWR) Unit Fund Support to Army Troops Deployed Overseas and Activated Reserve Component (RC) Units in Support of Homeland Security.

2. Purpose. To assist unit/squadron commanders in the operation and maintenance of unit fund accounts by consolidating information contained in numerous directives and to establish local procedures governing the administration of unit funds.

3. Applicability.

a. This policy applies to all organizations assigned or attached to I Corps, 62d Airlift Wing, 627th Air Base Group (ABG), and Joint Base Lewis-McChord (JBLM).

b. The policies and procedures herein are applicable to all unit funds centralized at IMWRF (installation morale, welfare, and recreation fund) level under the jurisdiction of this headquarters.

4. Source of Funds.

a. Unit funds are nonappropriated (locally generated) funds provided for the entertainment, recreation, and comfort of the personnel of the unit/squadron, but only when equitable benefits accrue to all personnel of the unit/squadron. Unit funds can be

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organized and administered at battalion, wing, group, squadron, separate company, battery, or troop level at the option of the commander. Family members and guests may participate at the discretion of the unit members.

b. The unit/squadron's annual dividends will be allocated at the beginning of each fiscal year. Dividends will be computed by the Nonappropriated Fund (NAF) Financial Management (FM) office based upon assigned strengths reported. Army unit commanders are required to prepare and submit an annual memorandum to the NAF FM office (figure 1). Air Force wing, group, and squadron strengths will be provided by the Air Force Military Personnel Section (MPS). The strength report is due annually no later than 15 September, prior to the start of the new fiscal year. A revised report will be issued when the strength of the unit/squadron changes by more than twenty percent (20%) during the fiscal year. If the strength report is not received by the due date, the account will be frozen for use in the new fiscal year until the required documents are received.

c. The annual allocation to units is four dollars (\$4.00) per service member based upon assigned strength. Distribution will be capped up to value of current fiscal year operating budget, on a first come first served basis.

d. Isolated Army units receive an annual allocation of ten dollars (\$10.00) per soldier into the unit fund account.

e. Effective FY2026 (30 September 2025) unit funds will not carry over to the next fiscal year and must be spent no later than September 30.

5. Responsibilities.

a. Directorate of Family, Morale, Welfare, and Recreation (DF&MWR).

(1) Exercises command responsibility for the administration and control of unit funds centralized at the IMWRF level.

(2) Employs a unit fund manager, from the NAF FM office, who is responsible for all procurements made with unit funds, managing the unit fund account, and maintaining the official fund records. The unit fund manager or his/her designated representative, is the only person(s) authorized to approve purchase requests and obligate funds.

(3) Unit Fund Statements of Balance will be issued upon request from the unit/squadron commanders. All correspondence with the unit fund manager should be directed to the JBLM-Main NAF FM office, building 2013, N. 3rd Street, (253) 966-4300. Written correspondence should be sent to: DF&MWR, NAF RMD, ATTN: IMLM-MWN (NAF Financial Management), Mail Stop 20.

b. Unit/Squadron Commander:

(1) Prepares DA Form 1687 (figure 2) listing name, rank, signature and initials of those individuals authorized by the commander to receive supplies, equipment, and funds. This document must be kept current and be maintained in the unit files. A copy will be forwarded to the NAF FM office (ref 5.a.2.). Only those individuals listed on the DA Form 1687 will be authorized to conduct unit fund business. An assumption of command order letter (figure 3) will be completed by the incoming commander and presented with the DA Form 1687.

(2) Ensures submission of unit assigned strength reports (figure 1) and notifies the NAF FM office (ref 5.a.2.) of change in unit status as identified in paragraph 4 of this document.

(3) Will, at their discretion, establish a unit fund advisory council. Composition should be representative of the unit and include a chairperson and recorder. Members will exercise control over the unit funds and be guided on the principle that such funds are held in trust to be used for unit morale, welfare, and recreation activities to benefit all members of the unit. This includes ensuring any assigned agencies receive their fair share of funds based on unit strength.

(4) Appoints himself/herself, or a designated alternate, to act as the unit fund manager.

(5) Reviews the unit fund financial statements, and ensures records are maintained in the event of an audit.

(6) Signs and posts a copy of the unit fund statement on the bulletin board for the information of unit personnel.

6. Establishment/Cancellation of Unit Fund Accounts.

a. The unit fund account code is the authority for the unit to draw dividends. Upon activation of a unit or squadron, the commander will submit a request for a unit fund account code to the NAF FM office (ref 5.a.2.). The written request will be accompanied by a copy of the activation orders and its assigned strength (figure 1).

b. Upon inactivation of a unit/squadron, the commander will submit a request for cancellation of the unit fund account code to the NAF FM office (ref 5.a.2.).

c. Upon re-designation/reactivation of a unit or squadron, the commander will submit a request for cancellation of the old unit fund account code and assignment of a new unit fund account code to the NAF FM office (ref 5.a.2.).

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d. In the event a JBLM unit/squadron, in its entirety, has a permanent change of station, the NAF FM office will close out the account.

7. Purchase Procedures.

a. To best sustain installation programs and services, effective immediately, use of Unit Funds can only be used in MWR facilities or programs. DA form 4080 will be used to transfer funds between the unit fund account and the MWR activity. The NAF office will prepare the required documentation.

b. The unit/squadron commander or his designated representative will submit a signed memorandum requesting expenditures of unit funds to the NAF FM office (ref 5.a.2.) (figure 4). The memo must contain the unit account code, description of the expenditure (including the date and name of the event), the amount of money requested, and the person designated to receive funds. The representative must be listed on the DA Form 1687 to receive any funds or information regarding the unit fund balance. The memo must include the statement: The unit fund activity/purchase is intended for off-duty recreational purposes and is available to all military members of the unit. The memo must be signed by the unit/squadron commander.

c. Transfers between activities (DA form 4080), petty cash, Government Purchase Card (GPC), or IMPAC check will be used to process unit fund purchases.

d. Questions concerning the validity of a purchase should be directed to the NAF FM office (ref 5.a.2.). Generally, the following purchases are authorized:

1.) Funds can be used for the morale, welfare and recreation of the unit service members only, and may include: Unit Organizational day, Unit Holiday Party, Battalion Balls, or Unit Barbeque Party. All unit parties where alcoholic beverages are served will be restricted to MWR facilities.

2.) Equipment rental from MWR program for unit recreational event

3.) Room or participation fees in MWR facilities or programs

4.) Tickets for entertainment and sporting events (purchased via MWR)

5.) Catering services, i.e. food and/or non-alcoholic beverages for unit fund parties through MWR facility

e. Unauthorized Purchases: The use of unit funds is prohibited for the following supplies, equipment, and services. This list is only intended to be used as a guideline and is not all inclusive:

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- (1) Any purchases made outside of a MWR facility
- (2) Tips/gratuities
- (3) Equipment rentals intended for non-unit members, ie bounce houses
- (4) Recreation items rented from MWR for fundraising purposes
- (5) Change of Command / Retirement Ceremonies
- (6) Soldier and Family Readiness Group (SFRG) events

8. All previous versions of this MOI are invalid on date of command signature. Point of contact is Maria E. Prodell, 253-967-1332 or maria.e.prodell.naf@army.mil



KENT W. PARK
Colonel, IN
Commanding

5 Encls

1. Sample Unit Strength Report
2. Sample Delegation of Authority
3. Sample Assumption of Command
4. Sample Request to Use Unit Funds
5. Sample Statement of Non-Availability