



DEPARTMENT OF THE ARMY  
US ARMY INSTALLATION MANAGEMENT COMMAND - READINESS  
HEADQUARTERS, UNITED STATES ARMY GARRISON, FORT MCCOY  
1668 SOUTH J STREET  
FORT MCCOY, WI 54656

AMIM-MCW (525p1)

MEMORANDUM FOR DISTRIBUTION

SUBJECT: Local Family and Morale, Welfare and Recreation (MWR) Unit Funds  
Standard Operating Procedure (SOP)

**1. References:**

- a. Army Regulation (AR) 215-1 Military Morale, Welfare and Recreation Programs and Nonappropriated Fund Instrumentalities.
- b. Department of Defense (DoD) 7000.14-R Financial Management Regulation.
- c. Letter of Instruction Army Level Requirements (ALR) Morale, Welfare, and Recreation Unit Fund Support to Army Units in Deployment Status Overseas and Activated Reserve Component Units in Support of Homeland Security, 16 April 2004

**2. Purpose:** To establish guidance regarding MWR unit funds distributed by Fort McCoy MWR.

**3. Applicability:** This SOP applies to all units requesting MWR Unit Funds.

**4. Guidelines:**

a. A Unit Fund is a Nonappropriated Funds (NAF) activity of the Installation Morale Welfare Recreation Fund (IMWRF) established to provide monetary support and enable Unit Commanders to supplement available Appropriated Funds (APF), in providing morale support to Unit Military personnel.

b. Authorized uses - Unit Funds must be used for the collective benefit of all assigned Servicemembers for off-duty recreational purposes. All Unit Servicemembers must have the opportunity to participate in these activities, and activities must relate to the Morale, Welfare and Recreation of the Unit members. AR 215-1, Chapter 5, 5-13, lists the authorized uses of Unit Funds applicable to the above criteria.

c. Unauthorized uses – Unit Funds will not be used to pay costs in acquiring items or services authorized to be paid by appropriated funds when appropriated funds are

available. AR 215-1, Chapter 5, Section 5-14, lists the prohibited uses of Unit Funds applicable to the above criteria.

- d. Allocations of all Unit Funds are based on a ceiling determined by the Director, DFMWR, and approved by the Garrison Commander.
- e. Unit Funds are distributed and expended annually, based on requirements. Any unexpended Local balances will return to the IMWRF at the end of each fiscal year (30 September).
- f. Unit Funds may be established, managed, and administered at the Unit level for:
  - i. Local Units: Local Army Units located on the Installation.
  - ii. Deployed Units (Overseas): ALR support is limited to Units deployed overseas, and as such, are unable to participate in the FMWR activities of a Garrison. Eligibility for deploying Units start on the date of departure from the Continental United States (CONUS) Garrison and ends on the date of redeployment.
  - iii. Isolated Active Army Units: Units located outside a 12-mile radius of a Department of Defense (DoD) Army Installation.
  - iv. Annual Training (AT) Units: National Guard (NG) Units or personnel on AT, to include Reserve Component (RC) Units when activated 14 or more days, and Full-Time Support (FTS) RC personnel.

## 5. Funding allocations:

- a. Local Units: Unit Funds are allocated based upon authorized troop-strength (AAA\_162: Unit Personnel Accountability Report, Modified Table of Organization and Equipment (MTOE), Table of Distribution and Allowances (TDA), or Alpha Roster). Currently the rate is \$0.50 per capita per month per fiscal year (01 October through 30 September).
- b. AT Units: NG Units or personnel on AT will submit requests for Unit Funds no more than once per training quarterly. Currently the rate is \$1.00 per capita per activation.
- c. Isolated Units: Isolated Active Army Units will submit requests for Units no more than quarterly. Currently the rate is \$2.50 per capita per month.
- d. Deployed Units: ALR (Army Level Requirements) Unit Funds will be available for use by Units for up to one (1) year after redeployment or deactivation, whichever is

later. This is different than the fiscal year policy in place for Local Funds. ALR Unit Funds will not be returned at the end of the fiscal year; instead, they follow a 365-day expiration rule. All per capita entitlements are based on end of month troop strength reports/schedules. Currently the ALR rate is \$2.00 per capita per month.

**6. Expendng Unit Funds:**

a. Local Units or AT Units: Expendng Unit Funds is limited to MWR programs. A list of MWR programs is located on the MWR website <https://mccoy.armymwr.com>. There are MWR Unit Event packages which is a list of packages for units to conduct an MWR Unit Event. For inquires on packages reach out to [usarmy.mccoy.id-readiness.list.dfmwr-unit-funds@army.mil](mailto:usarmy.mccoy.id-readiness.list.dfmwr-unit-funds@army.mil). A request for exception of expending Unit Funds elsewhere may be submitted to the Director, DFMWR (Encl 1).

b. ALR and Isolated Units: Expendng Unit Funds is limited to MWR programs. For ALR and Isolated Units if there is no access to MWR facilities, an outside vendor may be utilized so long as they comply with Government Purchase Card procedures.

**7. Responsibilities:**

a. Unit Commanders will appoint Unit Fund Managers by signing and submitting an appointment memorandum with a copy of their assumption of command to the Unit Fund Administrator (Encl 2)

b. Appointed Unit Fund Managers and alternate will maintain budget control and authorize expenditures in accordance with AR 215-1 and DFAS-IN Regulation 37-1.

c. Unit Fund Managers are responsible for submitting the required documentation to establish the Unit Fund account for the upcoming fiscal year. All unexpended Local balances will return to the IMWRF at the end of each fiscal year (30 September).

i. ALR or Isolated Unit Fund Managers are responsible for submitting the signed ALR report and accurate Service Member strength schedules before 10 calendar days after each fiscal quarter (10 January for 1<sup>st</sup> Quarter, 10 April for 2<sup>nd</sup> Quarter, 10 July for 3<sup>rd</sup> Quarter, and 10 October for 4<sup>th</sup> Quarter) (Encl 3).

ii. Local Unit or AT Unit Fund Managers are responsible for preparing, signing, and submitting a purchase request memorandum (Encl 4) with an Alpha Roster. Requests must be submitted NO LESS THAN 7 calendar days prior to the event.

1. Purchase requests will not be accepted after the End-of-Fiscal Year expenditure date of 15 September each year at the Financial Management Branch.

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2. Purchase requests may be accepted beginning 1 October of the new fiscal year, but requests cannot be approved before funds are allocated.

d. The Fort McCoy MWR Unit Fund Administrators are responsible for oversight of all Unit Funds, within the fund management. The Unit Fund Administrators will provide assistance to all Unit Fund Managers and administer the MWR Unit Fund program.

8. The point of contact for this memorandum is the Financial Management Branch, email is [usarmy.mccoy.id-readiness.list.dfmwr-unit-funds@army.mil](mailto:usarmy.mccoy.id-readiness.list.dfmwr-unit-funds@army.mil).

4 Encls

- 1. Request for Exemption
- 2. Appointment Memorandum
- 3. Isolated Unit Fund Request Form
- 4. Local Unit or AT Funds Request Form

SCOTT ABELL

Director, Family and Morale,  
Welfare and Recreation