



REPLY TO
ATTENTION OF

DEPARTMENT OF THE ARMY
US ARMY INSTALLATION MANAGEMENT COMMAND
SOUTHEAST REGION
1593 HARDEE AVENUE SW
FORT MCPHERSON, GEORGIA 30330-1057

FEB 12 2007

IMSE-MWD (215)

MEMORANDRUM FOR DISTRIBUTION

SUBJECT: Procedures for Payment of Army Level Isolated Unit Funds in Continental United States and South America

1. References:

- a. DoD 7000.14R, Financial Management Regulation, Volume 13, Nonappropriated Funds Policy and Procedures, Aug 94.
- b. DoDI 1015-15, Procedures for Establishment, Management, and Control of Nonappropriated Fund Instrumentalities and Financial Management of Supporting Resources, 25 May 05.
- c. Army Regulation 215-1, Morale, Welfare and Recreation Activities and Nonappropriated Fund Instrumentalities, 24 Oct 06.
- d. Memorandum, CFSC-FM-C, 22 Apr 05, Subject: Army Level Requirements (ALR) Morale, Welfare, and Recreation (MWR) Unit Fund Support to Army Troops Deployed Overseas and Activated Reserve Component (RC) Units - Clarification.
- e. Memorandum, CFSC-FM-C, 16 Apr 04, 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.
- f. Memorandum, SFIM-SE-MWR, 26 Apr 04, Subject: Payment of Army Nonappropriated Funds (NAF) Unit Fund Dividends within Continental United States (CONUS).

2. This memorandum supersedes reference 1.f and establishes procedures for administration, oversight and payment of isolated unit funds (IUF). The IUF program is distinctive from garrison level unit funds.

a. Isolated Unit Funds are Army level MWR dollars provided to Army unit stationed in an isolated location by the Army MWR Fund. The per capita rate of \$2 monthly was approved by the MWR Board of Directors. Eligibility is for military personnel only. Resources come from revenues generated by MWR programs.

b. Unit fund regulatory guidance is contained within AR 215-1, chapter 6.

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c. The proponent for the administration, management and oversight of the IUF program for the Army in CONUS and South America is Installation Management Command (IMCOM), Southeast Region (SER) MWR.

3. An isolated unit is one that is geographically remote from any DOD installation with MWR programs and facilities.

a. Any unit within a 12-mile radius of a DOD installation with available MWR facilities is not considered isolated and not eligible for payment of IUF. In order to receive IUF, the units must complete and submit request for validation of isolated status (enclosure 1), to IMCOM SER MWR.

b. Validation is a "one time" submission requirement. Units previously validated by FORSCOM MWR will remain in good standing until written notice of deactivation is received by IMCOM SER MWR. Units are required to update information such as change in POC/unit fund, custodian, address, phone number, unit designation or deactivation to this headquarters.

4. Upon receipt of memorandum approving isolated status from IMCOM SER MWR, the unit commander shall appoint a unit fund custodian who will submit end-strength reports and request payment of IUF from the Coordinating Installation (CI). Copy of memorandum is provided to the CI. The CI point of contact and telephone number is provided in the approval memorandum. List of CI is in AR 215-1, paragraph 6-2. Enclosure 2 provides format of quarterly request for payment.

a. Quarterly end-strength reports and requests for payment of IUF shall be send to the CI by the 20th calendar day after each quarter for the prior quarter end-strength, e.g., report for Oct-Dec is due by 20 Jan. Unit Commanders will ensure that the end-strength reports submitted for the purpose of receiving IUF is based from actual count of military personnel on board.

b. Army units that have less than 5 military personnel may submit end-strength reports and request for payment of IUF to the CI annually. Annual reporting shall be coordinated with the CI.

c. Army units shall safeguard funds and maintain accounting records in accordance with regulatory guidance and reference 1.a. Funds accruing a balance of less than \$100 do not require maintaining a bank account.

5. The Army Active Components, Reserve Components (RC) including National Guard (NG) units stationed at remote locations are eligible to receive IUF. The following Army Units are eligible for payment of IUF:

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a. Active Components stationed at remote locations. Examples are Army Readiness Groups, Reserve Officer Training Corps (ROTC), Recruiting and Retention Commands, etc. ROTC units shall report for cadre strengths only. Use enclosure 2 for reporting and requesting payment of IUF.

b. Active Guard and Reserve full time support (FTS) military personnel stationed at remote locations including personnel that are placed on active duty special work (ADSW) or active duty training (ADT) for more than 30 days. Use enclosure 2 for reporting and requesting payment of IUF.

c. Annual Training (AT) of RC/NG units will be referred to as RC. The RC/NG units on AT will be paid annual training unit funds (ATUF) regardless of parent units' duty station. The units on AT for 2-week will received pro-rated unit funds of \$1 per soldier. The garrison shall not withhold a portion of funds from the units. Use enclosure 3 for reporting and requesting payment of ATUF.

(1) The RC units performing AT in a garrison, which does not have an MWR, should request payment of ATUF from the unit's CI, regardless where AT is conducted, within 30 calendar days upon completion of training.

(2) The RC units performing year round, fragmented or modular training may request unit dividends at the end of the fiscal year from the CI. Annual reporting shall be coordinated with the CI. For example, requests for payment of ATUF for Oct – Sep AT will be submitted to CI no later than 30 Oct.

(3) The RC unit performing AT in a garrison or state training site that has MWR will request payment of ATUF from the MWR office at training site. Units will submit the actual head count of troops on AT supported by copy of official orders. The MWR office will process and provide funds to the unit prior to departure from training site; and may use petty cash if the amount of ATUF is less that \$500.

(4) State Training Site (STS) requiring financial assistance to support payment of ATUF may request advance dividends from IMCOM SER MWR. The STS shall submit final accounting of ATUF paid to RC units that conducted annual training in the STS no later than 20 calendar days after the fiscal year is over, format is at enclosure 4. The STS shall not withhold portion funds from the units.

(5) Soldiers on ADSW or ADT that are counted as FTS in 5.b shall not counted in the AT reports for the same period.

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(6) Soldiers conducting AT overseas shall receive unit fund support from the MWR office where training is performed IAW AR 350-9. Contact the overseas MWR office for specific procedures.

6. Active duty, RC/NG, including activated units stationed in DOD garrisons with MWR facilities shall receive support from the garrison equivalent to the same amount provided to permanent stationed or tenant units including payment of garrison level unit funds, if available. Garrison level unit funds are locally generated from MWR programs and allocated to military service members stationed in the garrison. The commander makes the determination on availability of garrison level unit funds.

a. Army units physically stationed in bases/installations of other US Military Services are authorized benefits, privileges and access to MWR facilities including unit fund support on the same basis afforded to units of the host service. Base/installation commanders make the determination on base/installation unit fund support.

b. RC units activated and mobilized within CONUS under Title 10 and 32 of United States Code in support of Homeland Defense and stationed in isolated locations shall be reported as payment in support to deployed unit funds per reference 1.e.

c. Unit fund support for military missions in South America to include Defense Attaché Offices, Security Assistance Officers, Military Assistance Advisory Groups, Military Liaison Teams, or permanently assigned Technical Assistance Field Training military personnel shall be provided by Fort Buchanan in accordance with the current DOD per capita rate.

7. Payment of IUF will be supported by the CI for one quarter prior to the quarter of submission. Any late reports will not be paid unless an exception is approved by IMCOM SER MWR.

a. Payment to the units will be made IAW reference 1.a; Appendix A, Chapter 9 provides guidance for maintenance of accounting records; and transfer of responsibilities of unit fund custodian. Format of accounting reports and certificate of transfers are in enclosures 5 and 6 respectively. Attach copy of accounting reports to the quarterly request for payment of IUF. Provide copy of certificate of transfers whenever there is a change of unit fund custodian.

b. The CI will not record payment of IUF as operating expenses. Payments will be recorded as a debit to NAF General Ledger Accounting Code (GLAC) 132 – Dividends Receivable. Upon receipt of reimbursement from IMCOM SER MWR, it will be recorded as a credit to GLAC 132.

8. The CI will send written requests for reimbursement to IMCOM SER MWR Fund, (IMSE-MWD), 1593 Hardee Avenue, SW., Fort McPherson, GA 30330-1057.

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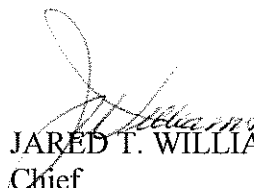
- a. Quarterly reports are due no later than 20 Feb, 20 May, 20 Aug and 20 Nov.
 - b. The request for reimbursement shall be signed by the garrison MWR Officer or MWR Fund Administrator. Facsimile submission is acceptable. The quarterly submission will include detailed information such as unit name, city and state address, monthly end-strengths and amount paid. Format is in enclosure 7.
 - c. The CI will maintain support documents at the installation for audits and inspections.
9. Reimbursement to the CI shall be done by NAF Financial Services via fund transfers, upon receipt of documents from IMCOM SER MWR.
10. Please distribute this memorandum to all isolated units within your area of responsibility. A copy of this memorandum can be found at AKO. Log in to AKO, and then go to:

AKO Files
US Army Organization
ACSIM
IMA
IMA Southeast
SE-MWR,COM,FAM
UNIT FUNDS

11. For more information, please contact Ms. Annie Dozier, commercial (404) 464-3005, DSN 367-3005 or email dozier.annie@forsom.army.mil.

FOR THE DIRECTOR:

7 Encls


JARED T. WILLIAMS
Chief
Morale, Welfare and Recreation Division

DISTRIBUTION: (w/encls)
DIRECTOR OF MWR:
FORT BRAGG, NC
FORT BUCHANAN, PR
FORT CAMPBELL, KY
(CONT)

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SUBJECT: Procedures for Payment of Army Level Isolated Unit Funds in Continental United States and South America

DISTRIBUTION: (CONT)

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FORT LEE, VA
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FORT LEWIS, WA
FORT MCCOY, WI
FORT MEADE, MD
FORT POLK, LA
FORT RILEY, KS
FORT RUCKER, AL
FORT SILL, OK
FORT STEWART/HAAF, GA

STATE TRAINING SITES:

CAMP ATTERBURY, IN
CAMP BLANDING, FL
CAMP EDWARDS, MA
CAMP GRAYLING, MI
CAMP ROBERTS, CA
CAMP SHELBY, MS
CAMP RIPLEY, MN
FORT INDIANTOWN GAP, PA
FORT PICKETT, VA
GOWEN FIELD, ID

OTHER SITES:

ABERDEEN P. GROUND, VA
DEFENSE CONTRACT MGMT AGENCY, VA
FORT BENNING, GA
FORT BLISS, TX
FORT GORDON, GA
FORT LEAVENWORTH, KS
FORT HUNTER LIGGETT, CA

Date

REQUEST FOR ISOLATED STATUS VALIDATION

1. **Unit Name & UIC**
Street Address : _____
City, State & Zip Code _____

2. **POC (Name, Rank, Position):** _____
E-mail Address: _____
Phone No. (Commercial & DSN): _____
Fax No. (Commercial &, DSN): _____

3. **Component (AC, RC or NG):** _____

4. **Military End-Strengths:**
Active Duty: _____
RC/NG Full Time Support: _____
RC/NG Reserves (Annual Training Only): _____

5. **Name and Address of Nearest **Army** Installation with MWR facilities:** _____
Distance (miles): _____

6. **Name and address of Nearest **DOD** Installation with MWR facilities:** _____
Distance (miles): _____

Remarks: *(Provide additional information if RC/NG unit is activated/mobilized under Title 10 or 32; i.e. period of activation; mobilization station or duty station; and deployment status).*

I certify that I am the commanding officer of this unit and the information provided in this document is accurate.

*John Doe
LTC, IN
Commanding*

If the distance shown in either item 5 or 6 is 12 miles of more, complete this page and fax to Annie Dozier, commercial 404-464-3026, DSN 367-3026

IMCOM, Southeast Region, MWRD Use Only

CI:

Action:

Validation #:

Date:

Unit Name

Address

Date

Coordinating Installation

Address

Request payment of NAF MWR Army level isolated unit funds for 4th QTR FY 04. Actual head count of military personnel for the period are:

<u>STRENGTH REPORT:</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>TOTAL</u>
Active Components				0
RC/NG Full Time Support				<u>0</u>
Per Capita				\$2
Total Dividends Due				\$0

I certify that the military personnel strength reports above are actual physical count of personnel stationed at this unit. Funds will be used for the collective benefits of all service members during MWR recreational activities.

Signature

Commander's Name

Signature Block

AT Advanced Unit Fund Dividends Camp Edwards

Advance Dividends from IMCOM, Southeast Region MWR	1,000.00
Total AT dividends paid to units and MWR withhold	<u>752.00</u>
Balance (return funds to IMA Southeast Region MWR if this amount is positive)	<u><u>248.00</u></u>

Date	Unit Name	Duty Station (City, State)	End-Strengths	Total AT Dividends Paid to Units
Total			752	752.00
25-Jul-06	CO A, 1-111 IN BN	Camp Edwards, MA	502	\$ 502
26-Jul-06	CO B, 1-111 IN BN	Concord, MA	250	\$ 250
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Prepared by: _____ Approved by: _____

Unit Fund Administrator _____ Commander _____ Date: _____

UNIT NAME
Address

ACCOUNTING REPORTS
Period: Oct 2006 - Sep 2007

Date	Description	Ref/Check No.	Income	Expenses	Balance
30-Sep-06	Beginning balance				500.00
30-Oct-06	IUF for Oct - Dec end-strengths	635115	1,500.00		2,000.00
15-Dec-06	Party room rentals	1001		500.00	1,500.00
16-Dec-06	Decorations	1002		65.00	1,435.00
17-Dec-06	Food items for Christmas party	1003		950.00	485.00

Prepared by: _____
Unit Fund Custodian

Approved by: _____
Commander

CERTIFICATE OF FUND TRANSFER

I, (name of outgoing fund custodian), certify that to the best of my knowledge and belief, the fund balances reflected on the bank statement and records of funds received and expenses incurred for the period ending (date) are true and correct.

Date:

(Signature)

Print name of outgoing fund custodian

I, (name of incoming fund custodian), accept responsibility based on the fund balances as indicated on the bank statements referred above, beginning on (date).

Date:

(Signature)

Print name of incoming fund custodian

Note: In the event the incoming fund custodian is not satisfied that the fund balance and records are accurate, the acceptance may be conditioned upon audit verification.

Approved by:

(Signature)

Commander's Name and Signature Block

Date:

Coordinating Installation
Address

OFFICE SYMBOL

Date

MEMORANDUM FOR Director, Installation Management Command Southeast Region,
(IMCOM-SE-MWRD Annie Dozier), 1593 Hardee Avenue SW, Fort McPherson, GA 30330

SUBJECT: Request for Reimbursement of Army Level Isolated Unit Funds

1. Request reimbursement of Army level isolated unit funds (IUF) paid to Army units for first quarter, FY 07. The following units were paid IUF by this garrison:

Unit Name	Duty Station (City, State)	Prior Quarter			Current Quarter			Total	Amount
		Oct	Nov	Dec	Jan	Feb	Mar		
Isolated Active Components:								125	\$ 250
CO A, 1-111 IN BN	Atlanta, GA				0	125	0	125	
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AGR Full Time Support								15	\$ 30
CO B, 1-777 IN BN	Forest Park, GA				5	5	5	15	
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OFFICE SYMBOL

Date

MEMORANDUM FOR Director, Installation Management Command Southeast Region,
(IMCOM-SE-MWRD Annie Dozier), 1593 Hardee Avenue SW, Fort McPherson, GA 30330

SUBJECT: Request for Reimbursement of Army Level Isolated Unit Funds

RC/NG Annual Training:						75	\$	75	
CO C, I-111 IN BN	NTC, CA		75	0	0	75			
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Total Dividends Due								\$	355

2. Payment of IUF and financial oversight were made in accordance with regulatory guidance. The unit commanders and fund custodians were advised to use funds for the collective benefits of all service members during MWR recreational activities. Copies of accounting reports provided by the units are maintained at this garrison for review and audit by higher headquarters.

3. Mr. John Smith, email smiths@forscom.army.mil, commercial 404-464-1111, DSN 367-1111 can provide more information.

FOR THE COMMANDER:

JANE DOE
MWR Officer