

Headquarters
US Army Garrison
IMSE-CAM-FSS
Fort Campbell, KY
14 June 2005

**STANDARD OPERATING PROCEDURES (SOP)
FOR
HEADQUARTERS 101ST AIRBORNE (AIR ASSAULT) AND FORT CAMPBELL
MWR UNIT FUNDS**

1. PURPOSE. To establish guidance regarding MWR unit funds.
2. REFERENCES. Army Regulation (AR) 215-1 (dated 1 December 2004); Department of Defense (DoD) Financial Management Regulation (FMR) 7000.14-R, Volume 13, Appendix A; and Field Manual (FM) 12-6; CFSC-Letter of Instruction (LOI) Army Level Requirements (ALR) Morale, Welfare and Recreation (MWR) Unit Fund Support for deployed troops.
3. Scope. This SOP applies to all Unit Fund Managers.
4. Responsibility. It is the responsibility of all Unit Fund Managers to read this SOP and abide by all regulations. Failure to comply could result in personal liability.

5. DEFINITION OF MWR UNIT FUNDS

a. Military personnel receive MWR support through participation in MWR activities at the installation to which they are assigned. Separate unit funds are not authorized for installation units, however at Installation Management Agency (IMA) direction, units may receive non-appropriated (NAF) monetary support through IMWRF. The general criteria for expenditure of NAF unit funds include:

b. Unit funds must be used for the collective benefit of all unit members for off-duty recreational purposes; all unit members must have the opportunity to participate in the activity supported with unit funds.

c. Activities must relate to the MWR of the unit members.

6. FUNDING

a. Active Duty: Unit funds are allocated based upon authorized troop- strength in September for the upcoming fiscal year, October thru September. The rate is determined by the local DMWR NAF Fund Manager during the budget process. Currently the rate is \$5.40 per soldier, per year.

b. Fort Campbell Tenant Units: Tenant Units are funded at the same rate as Active Duty Units.

IMSE-CAM-CA

SUBJECT: SOP - MWR Unit Funds

c. Isolated Active Army Units: Isolated units will earn dividends at a rate of \$2.00 per soldier, per month. Isolated units are defined as units stationed in Tennessee who operate outside of a 12 mile radius of a DoD installation.

d. Reserve Components (FTS): Reserve Components members on full time status will be funded at a rate of \$2.00 per soldier, per month. Dividends will be provided at this level if unit is stationed in Tennessee operating outside of a 12 mile radius of a DoD installation within Tennessee.

e. Reserve Components (AT): Tennessee Reserve Components performing Annual Training earn dividends at the rate of number of personnel times number of days divided by 30 days times \$2.00 (30 personnel x 15 days/30 days x \$2.00 = \$30.00).

7. APPOINTMENT LETTER

a. A Unit Fund Manager Appointment letter must be completed by the Brigade or Separate Battalion's Commanding Officer or Executive Officer and submitted to the DMWR Unit Fund Representative. The Unit Fund Manager is responsible for the allocation and tracking of unit's allocated funds. Unit funds will not be available until the appointment letter is signed and received.

b. An example for the Appointment Letter is at *Encl 1*.

8. USE OF MWR FUNDS

a. Authorized uses of MWR Unit Funds: AR 215-1, Ch 5-11, paragraph c. states that unit funds must be used for the collective benefit of all unit members for off-duty recreational purposes, that all unit members must have the opportunity to participate in these activities, and activities must relate to the MWR of the unit members. AR 215-1, Ch 4-12 lists the authorized uses of unit funds applicable to the above criteria.

b. Unauthorized uses of MWR Unit Funds: Per AR 215-1, paragraph 4-13, non-appropriated 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. Attempts to purchase similar items should be directed to the appropriated APF channels. Unit funds are an MWR Category A program, AR 215-1, for purposes of fund expenditures. Table D-1 lists authorized APF purchases for each MWR category, when appropriated funds are unavailable. Unit fund expenditures will not be authorized for any items than can not stand up to the test of:

(1) Enhancing morale of total units involved in the event and,

(2) Does not mandate "additional duties" from participants and,

IMSE-CAM-CA

SUBJECT: SOP - MWR Unit Funds

- (3) Could not withstand public and/or congressional scrutiny

9. PROCUREMENT OF MERCHANDISE, SUPPLIES and/or SERVICES

a. The DMWR Unit Fund Representative processes all unit fund purchases and is the only one authorized to obligate unit funds. There is no exception to this policy. Purchase requests will not be accepted after the End-Of-Fiscal Year expenditure cut-off date designated by Resource Management Personnel. Any unused unit fund balances will be zeroed at that time. Processing of purchase request will be accepted beginning 1 Oct each year. The DMWR Unit Fund Representative is located at 5663 Screaming Eagle Blvd, room 112. Phone number is 270-798-6818 or DSN: 635-6818.

b. Unit Fund Managers will prepare, sign and submit a memorandum with the following information at least 15 working days prior to the requested date:

- (1) Detailed list of the items/service requested
- (2) Date of the event/purchase
- (3) Intended use of the funds
- (4) Total amount requested

c. MWR will be the unit's first choice vendor unless MWR is unable to provide services. If MWR cannot provide services, a quote from three prospective vendors must be attached. Purchase requests for beer, which do not include the purchase of soft drinks/water, will include the following statement: "Soft drinks/water will be available at this function at no personal cost to any member of the unit".

10. PROPERTY ACCOUNTABILITY. All non-expendable (TVs, VCRs, etc.) merchandise is shipped by the vendor directly to the DMWR-FSSD Supply Branch. The Supply Branch will maintain accountability. A DD Form 3161 (*Encl 2*) will be signed by the Unit Fund Manager for the receiving unit prior to release of merchandise. Upon the appointment of a new Unit Fund Manager, DD Form 3161 will be used to transfer equipment from the Unit Fund Manager to the new Unit Fund Manager. A copy of the DD Form 3161 must be sent to the DMWR-FSSD Supply Branch.

11. FIDUCIARY RESPONSIBILITY. An individual responsibility exists to use MWR Unit Funds properly and to prevent fraud, waste and unauthorized use. This responsibility extends to

IMSE-CAM-CA

SUBJECT: SOP - MWR Unit Funds

unit funds are entrusted to duly appointed individuals, every effort must be taken to ensure funds are properly accounted for and there is no waste or misuse. Per appendix L of AR 215-1, the Unit Fund Manager is responsible for NAF property and for initiating reports of losses to the DMWR Unit Fund Representative. The report must include facts and circumstances surrounding the loss and submitted to the DMWR Unit Fund Representative within 24 hours after discovery. If circumstances warrant, regulatory guidance will be followed to initiate a report of loss to appropriate investigating officials.

12. UNIT FUND SUPPORT DURING DEPLOYMENT

a. Safeguarding funds: Per AR 215-1, Chapter 3, Section II, paragraph 3-4, non-appropriated Government funds are entitled to the same protection as funds appropriated by Congress. Although these funds are separate and apart from funds recorded in the books of the Treasury, military personnel and DoD civilian employees have a fiduciary responsibility to prevent the loss of non-appropriated funds. Per the June 2003 revisions contained in DoDFMR Volume 5, Chapter 27, paragraph 270101, all DoD disbursing officers, deputies, and agents are authorized to accept for safekeeping, funds (including cash and checks) for morale and welfare support activities, for which safe custody otherwise would not be available. When a disbursing officer, deputy, or paying agent is unavailable, or when it is impractical for the disbursing officer to accept and account for safekeeping deposits, the commander may designate by formal letter of appointment any military member or DoD civilian employee as a safekeeping custodian to accept and account for these safekeeping deposits. The procedures defined in paragraph 2702 will be used to safeguard MWR unit funds issued during times of deployment. Unit fund managers will be responsible for coordination between the Division MWR Officer and the applicable Disbursing Officer to secure the cash until needed. If arrangements cannot be made to secure the cash with the Disbursing Office, the commander may appoint a custodial officer and provide the necessary regulatory containers to properly safeguard MWR funds.

b. Allocation: The MWR Support to Deployed/Activated Units is \$2.00 monthly per capita supports Army units deploying overseas under title 10, United States Code, who have official orders identifying the garrison as the mobilization station prior to deployment overseas. Eligibility for deploying units starts on the date of departure from the CONUS garrison and ends on the date of redeployment. All per capita entitlements are based upon end of month troop strength reports/schedules (*Encl 3*). The Unit Fund Manager is responsible for submitting timely, accurate troop strength schedules to DMWR Unit Fund Representative. The report should be submitted within 10 calendar days after each calendar quarter.

c. Procurement Methods. Deployed units will appoint a rear-detachment Unit Fund Manager to coordinate all purchases with the DMWR Unit Fund Representative.

d. Authorized uses of MWR unit funds remains the same as while in CONUS (see paragraph 8(a)).

IMSE-CAM-CA

SUBJECT: SOP - MWR Unit Funds

e. Unauthorized uses of MWR unit funds guidelines remains the same as while in CONUS (see paragraph 8(b)).

f. MWR Support Sources: Per AR 215-1, paragraph 8-30 (a), MWR kits are authorized appropriated fund (APF) expenditures. Additionally, 8-30(d) (see below) states free motion pictures and videos are provided by AAFES in combat and other remote overseas areas. Units will provide TVs, VCRs and projectors from mission funds.

8–30. Kits and other supplies

a. MWR A&R kit equipment tailored to unit needs is procured and maintained locally. Items that can be deployed with the unit to support unit, self-directed recreation activities include, but are not limited to, music listening equipment, cards, board games, balls and bats, volleyballs, badminton, and horseshoes. Some small games and athletic equipment are available through normal Army supply channels. Table 53, Common Table of Allowances (CTA) 50–909, lists recreation kits—athletics, recreation kits, and small games kits. Corps/division/brigade MWR service level kits, in addition to A&R items, include larger items such as VCRs, TVs, computers, computer games, weights, karaoke, and keyboards. All MWR kits are authorized APF expenditures.

b. Commanders are responsible for periodic inspection, packaging, and transportation of kits, and assign priority in unit loading plans to ensure timely arrival in the theater. Non-expendable items are accounted for on unit property books as deployable equipment.

c. Books and periodicals may be provided in the following ways:

(1) Installation MWR libraries provide each deploying unit a 30-day supply of book kits for leisure reading, which units transport and distribute.

(2) USACFSC provides additional paperback book kits directly to units deployed over 30 days and magazine/newspaper kits when operations continue beyond 3 months. The method of distribution is determined by USACFSC with input from receiving units. Funding is provided by the unit for magazines/newspapers. When feasible, unit funds purchase local newspaper subscriptions for direct mail.

d. Free motion pictures and videos are provided by AAFES in combat and other remote overseas areas (AR 60–20). Units will provide TVs, VCRs, and projectors from mission funds.

IMSE-CAM-CA

SUBJECT: SOP - MWR Unit Funds

g. Accounting and Reporting Procedures: DA Form 2107 (*Encl 4*) must be used to support all cash receipts and disbursements of unit funds. Each DA Form 2107 will be pre-numbered for internal control purposes. The form must be dated and contain all data required to fully identify transaction. The voucher must be signed by the fund manager and include all supporting documents available to validate the transaction. DA Form 5627-R (*Encl 5*) is used as the primary official record of unit fund management and administration.

(1) All entries on the DA Form 5627-R must be supported by an approved DA Form 2107. The form will be used to record receipts and expenditures on a daily basis as they occur. At the end of each month, all columns will be reconciled and an information copy and supporting documentation will be sent to the DMWR-FSSD Unit Fund Branch. Reports and supporting documentation should be submitted for receipt by DMWR-FSSD by the 10th of the following month.

(2) The Unit Fund Manager is responsible for providing supporting documentation to the DMWR-FSSD Unit Fund Branch. The use of automated means (scanned documents sent via email, faxes, etc.) is the preferred method when available. If automated means are not available, recommend fund managers use a mail source which can be tracked (i.e. FedEx, UPS, etc.) Documentation must be submitted, at minimum, monthly.

h. Property Accountability: Per DoDFMR Volume 13, Appendix A, Chapter 9, paragraph A090803, property will be recorded on DA Form 4078 (*Encl 6*). Also, DA Form 5627-R is used to record transfers of property from other units or other sources. Units are required to reconcile property records maintained on DA Form 4078 with the balance shown in the property column of the DA Form 5627-R each quarter. If non-expendable items are not included with the redeployment property, DA Form 3161 must be signed with receiving units to maintain property accountability.

i. Fiduciary Responsibility: Remains the same as while in CONUS (see paragraph 11).