



DEPARTMENT OF THE NAVY
HEADQUARTERS UNITED STATES MARINE CORPS
3280 RUSSELL ROAD
QUANTICO, VA 22134-5103

IN REPLY REFER TO:
7000
MRF
MAR 8 2009

From: Commandant of the Marine Corps

Subj: FINANCE AND ACCOUNTING STANDARDIZATION GUIDE (FASG)
003/09 UNIT AND FAMILY READINESS FUNDS (U&FRF)

Ref: (a) MARADMIN 011/09
(b) MCO P1700.27B

Encl: (1) Expenditure Request/Reimbursement for Unit & Family
Readiness Funds

1. Unit and Family Readiness Funds (U&FRF), incorporating the former picnic and party funds, are intended to support unit Morale, Welfare and Recreation (MWR) needs including recreational, social and family readiness activities. Marine Corps Community Services (MCCS) has established a single nonappropriated fund (NAF) allocation of \$25 per Marine per year, for units home-based at Marine Corps installations. The installation MCCS will provide this support from locally generated NAF, independently of and not contingent upon any appropriated (APF) funding. To preclude conflicts with APF policies, U&FRF will not be authorized APF support or UFM reimbursement.

a. Execution of U&FRF will be regulated by appropriate guidance, including references (a) and (b). Unit commanders will act as the sole authority for the spending of U&FRF. Accountability for the proper use of U&FRF will be monitored through routine Marine Corps Nonappropriated Funds Audit Service (MCNAFAS) audits.

b. U&FRF are to be used in the year provided rather than accumulated from year to year. Unused U&FRF will rollover each quarter until the end of the NAF fiscal year. In accordance with reference (a) and (b) these funds shall not be carried over at NAF fiscal year-end unless, upon written request of the unit commander, the installation commander authorizes a waiver.

2. Allocation of U&FRF. The installation MCCS will allocate funds quarterly based on command reported onboard unit strength from the Marine Corps Total Force System (MCTFS), including Sailors or other service members assigned to the unit and in support of the Marines. The MCTFS strength report will be used

Subj: FINANCE AND ACCOUNTING STANDARDIZATION GUIDE (FASG)
003/09 UNIT AND FAMILY READINESS FUNDS (U&FRF)

on the first working day of each quarter of the NAF fiscal year. U&FRF for Fleet Assistance Program (FAP) personnel is provided by the installation MCCS to the unit that reports FAPs on their quarterly unit strength report. U&FRF will be provided for Individual Augmentees (IA) included in a command's strength report. U&FRF for permanent detachments is also provided by the local installation MCCS. Funds allocated to one unit may be transferred to another unit with mutual consent of the unit commanders.

a. Unit Deployment Program (UDP) Units and Deployed Units.

UDP and Deployed units are to be supported by their parent installation. Unit commanders will determine the amount of U&FRF that the parent installation will provide forward. Unit commanders will coordinate deployed funds through the parent installation MCCS CFO.

(1) The parent installation MCCS CFO may provide a check to the unit, which will be deposited with and administered by the forward MCCS, if available.

(2) The parent installation MCCS CFO may execute an electronic transfer through the NAF accounting system to the forward MCCS.

(3) Unit commanders will designate in writing a responsible officer to manage the funds at the deployed location and make a full reconciliation of receipts and cash remaining within 10 days of returning from deployment.

b. Detachments. Detachments, other than permanent detachments, are to be supported by their parent installation. Unit commanders will determine the amount of U&FRF that the parent installation will provide forward. Unit commanders will coordinate deployed funds through the installation MCCS CFO.

(1) The parent installation MCCS CFO may provide a check to the unit, which will be deposited with and administered by the forward MCCS, if available.

(2) The parent installation MCCS CFO may execute an electronic transfer through the NAF accounting system to the forward MCCS.

Subj: FINANCE AND ACCOUNTING STANDARDIZATION GUIDE (FASG)
003/09 UNIT AND FAMILY READINESS FUNDS (U&FRF)

(3) Unit commanders will designate in writing a responsible officer to manage the funds at the detached location and make a full reconciliation of receipts and cash remaining within 10 days of returning from detachment.

3. U&FRF Expenditures. It is intended that the U&FRF be used to support unit MWR needs including recreational, social and family readiness activities, including volunteer expenses. Unit Commanders should budget for APF operating expenses necessary to provide personal and family readiness needs not covered by the NAF U&FRF.

a. Authorized U&FRF Expenditures. The unit commander or his/her designee, assigned in writing, will act as the sole authority for the spending of U&FRF. Clarification of policy regarding expenditures should be directed to the installation MCCS Director. The following categories of expenditures are authorized for U&FRF:

(1) Light refreshments for Unit Family Readiness Program meetings, events, and/or training sessions;

(2) Volunteer awards and recognition;

(3) Family Readiness volunteer reimbursements, including reimbursement for child care, mileage, phone charges, tolls, parking, and other preapproved miscellaneous expenses;

(4) Direct and overhead expenses including expendable items; supplies, travel, communications, and Family Readiness Officer (FRO) business cards;

(5) MWR support of unit recreational, social and family readiness activities; and

(6) Unit parties and picnics.

b. Funding Methods.

(1) Advance and Reconciliation. The standard procedure for most U&FRF expenditures is as follows:

(a) The FRO will request an advance from MCCS NAF Finance using the enclosure.

Subj: FINANCE AND ACCOUNTING STANDARDIZATION GUIDE (FASG)
003/09 UNIT AND FAMILY READINESS FUNDS (U&FRF)

(b) MCCS NAF Finance will process a disbursement as requested. Disbursements may be made by electronic funds transfer (EFT), check, or petty cash.

(c) The FRO will make expenditures from funds advanced.

(d) The FRO will reconcile expenditures with the Unit and Family Readiness Funds Administrator (UFRFA) in the MCCS NAF Finance with receipts to document the expenditure and return of unused funds. Reconciliation must be made within 5 working days of expenditure.

(2) Reimbursement. As an alternative, the FRO may present receipts and the enclosure to be reimbursed after the fact for authorized expenditures totaling less than \$100. Reimbursements should be submitted within 5 working days of expenditure.

(3) Internal Transfer. The FRO may negotiate a party contract with an MCCS activity on the installation and request MCCS to cover the expense with an internal accounting entry. The FRO will forward the completed party contract to MCCS NAF Finance along with the request for transfer via email.

(4) Family Readiness volunteer reimbursements, including reimbursement for child care, mileage, phone charges, tolls, and parking will be authorized for volunteers who have been preapproved by the FRO. The FRO will:

(a) Prepare the enclosure for the volunteer and submit to MCCS NAF Finance within 5 working days of receipt.

(b) MCCS NAF Finance will execute an EFT or other disbursement within 5 working days to reimburse the volunteer.

c. Authorized Vendors. Procurement of goods and services may be made from installation activities or the private sector. Since the source of the NAF U&FRF is from MCCS patrons, FROs are encouraged to procure goods and services from installation activities, when possible.

4. **Limitations and Prohibitions of U&FRF.**

a. Child Care. MR has provided APF (not U&FRF) to the installation MCCS to reimburse child care for participants

Subj: FINANCE AND ACCOUNTING STANDARDIZATION GUIDE (FASG)
003/09 UNIT AND FAMILY READINESS FUNDS (U&FRF)

attending MCFTB-sponsored workshops and briefs which may not be used to support child care for unit and family readiness events. However, U&FRF may be used for child care for volunteer reimbursement and to support child care for unit and family readiness events.

b. The FRO has no MCCS contracting authority. Normal MCCS NAF procurement policies must be followed when purchasing direct and overhead expense items that could result in contracting for ongoing service agreements.

c. Prohibited NAF U&FRF expenditures:

(1) FRO pay and compensation;

(2) Conducting activities other than those of MWR activities;

(3) Purchase of military proficiency prizes and awards for performance of regularly assigned duties;

(4) Payment of meal charges for government personnel on APF per diem or enlisted members in APF dining facilities;

(5) Donations to any relief, charitable or commercial organization or individual;

(6) Purchase of food supplies or equipment for APF dining facilities except for holiday and special occasions when all members of the command may purchase food;

(7) Support of projects involving improvement, rehabilitation, or construction of religious facilities;

(8) Purchase, printing or engraving of holiday or personal greeting cards;

(9) Construction, alteration, renovation, or furnishing of any facility not used primarily as part of the MCCS MWR activities;

(10) Support of functions held to primarily accomplish public affairs objectives;

(11) Purchase of incentive awards not related to operating MCCS MWR activities;

Subj: FINANCE AND ACCOUNTING STANDARDIZATION GUIDE (FASG)
003/09 UNIT AND FAMILY READINESS FUNDS (U&FRF)

(12) Protocol or command representation events where official representation funds (ORF) are authorized, or commander's personal entertainment obligations, or retirement receptions;

(13) Social affairs in honor of a particular individual or for the purchase of anything for a specific individual (e.g., going away parties);

(14) Lease of grounds, facilities, or re-locatable buildings without prior approval from HQMC;

(15) Expenses other than expendable goods and services;

(16) Services or articles related to MWR activities obtainable through expenditures of APF unless such articles or services are not obtainable in sufficient quantity or quality to meet the needs of the unit;

(17) Grants or loans to other NAFIs except as specifically authorized by HQMC;

(18) Purchase of capital equipment; and

(19) Purchase of command award/memento coins.

5. Unit Supplementation of Family Readiness Volunteer Reimbursements. Reimbursements for child care, mileage, phone charges, tolls, parking, and other pre-approved miscellaneous expenses may also be provided from command APF (O&M funds), in accordance with applicable APF regulations. The Defense Travel System (DTS) or Wide Area Work Flow (WAWF) will be used in those cases where the command elects to use its command APF (O&M funds) for family readiness volunteer reimbursements. The FRO will work with the unit comptroller to establish eligible users and non-MCCS lines of accounting in DTS for volunteer reimbursements funded by the unit commander. The FRO will work with the unit comptroller to establish WAWF access. The installation MCCS CFO should be available to coordinate as needed.

6. Procedures and Responsibilities. The following procedures and responsibilities are established to ensure that U&FRF are utilized for their intended purpose and in accordance with references (a) and (b).

Subj: FINANCE AND ACCOUNTING STANDARDIZATION GUIDE (FASG)
003/09 UNIT AND FAMILY READINESS FUNDS (U&FRF)

a. Unit Commanders. Unit commanders will act as the sole authority for the spending of U&FRF in accordance with references (a) and (b).

b. Family Readiness Officers (FROs). Family Readiness Officers are the unit level point of contact and subject matter experts for U&FRF. FROs will utilize U&FRF with the concurrence of the unit commander to support the unit MWR and Family Readiness needs in accordance with references (a) and (b). FROs will:

(1) Ensure that U&FRF are expended with prudence so as to benefit the greatest number of personnel and that all expenditures are properly authorized, planned, and executed.

(2) Process requests for volunteer reimbursements within 5 working days. The FRO will validate and forward the reimbursement request to the MCCS NAF Finance Office.

c. MCCS Chief Financial Officer (CFO). The CFO is the financial administrator and will ensure the proper allocation and accounting of U&FRF. The CFO or his/her designee will:

(1) Review the reconciliations of U&FRF NAF subsidiary ledger to the general ledger on a monthly, quarterly, and annual basis.

(2) Ensure that U&FRF are properly allocated on a quarterly basis and appropriately accounted for.

(3) Maintain financial oversight of U&FRF, donations, and fundraising proceeds.

(4) Ensure that Advances and Reimbursements are processed within 5 working days of receipt from the FRO.

(5) Ensure that data is captured in the accounting system regarding the type of expenditure made with U&FRF. The purpose indicated on the enclosure will be coded to departments within the accounting distribution as indicated on the enclosure.

d. Unit & Family Readiness Fund Administrator (U&FRFA). The U&FRFA will be designated by the installation MCCS CFO. The U&FRFA will maintain records on unit allocations and expenditures.

Subj: FINANCE AND ACCOUNTING STANDARDIZATION GUIDE (FASG)
003/09 UNIT AND FAMILY READINESS FUNDS (U&FRF)

(1) Obtain quarterly manning data from MCTFS to process and maintain unit allocations. Data should be obtained on the first working day of each quarter of the NAF fiscal year (February, May, August, and November).

(2) The U&FRFA will process disbursement that are properly authorized by the FRO. Approved requests will be processed by within 5 working days of receipt.

(3) The U&FRFA will work with the FROs and volunteers to establish payees as vendors in the NAF accounting system when EFT payments are desired. The proper form is maintained on the MCCS Intranet.

(4) The U&FRFA will meet with the FRO within 5 working days of the completion of family readiness function to review receipts and reconcile properly documented expenditures.

(5) The U&FRFA will properly account for U&FRF transactions and will maintain accurate records on unit allocations and expenditures, donations, and fundraising proceeds.

7. Fundraising. Individual Marine units on DoD installations may hold fundraising events to augment their own unit funds subject to local regulations. They must first receive permission from the local MCCS and comply with the requirements of reference (b). Units may not conduct raffles as fundraising activities. All money raised should be turned into and controlled by the installation MCCS NAFI for the benefit of the unit. The installation MCCS CFO will establish the appropriate method for holding these funds, to allow the intended units to benefit. Funds that are raised through an authorized fundraising event do not expire at the end of the fiscal year but are subject to the same authorizations and restrictions as U&FRF.

8. Donations. Contact the installation MCCS Director and ensure compliance with reference (b).

9. Commercial Sponsorship. Commercial sponsorship is the act of providing assistance, funding, goods, equipment (including fixed assets), or services to MCCS MWR program(s) event(s) by an individual, agency, association, company or corporation, or other entity (sponsor) for a specific (limited) period of time in return for public recognition or advertising promotions.

Subj: FINANCE AND ACCOUNTING STANDARDIZATION GUIDE (FASG)
003/09 UNIT AND FAMILY READINESS FUNDS (U&FRF)

Commercial sponsorship revenues and goods are considered to be NAF. Sponsorship shall not be solicited, or accepted outside of MCCS MWR activities. All commercial sponsorship solicitations must be done via the MCCS Commercial Sponsorship Coordinator in accordance with reference (b).

10. MCCS Coding in the NAF Financial Management System (FMS).

a. U&FRF. U&FRF expenses recorded in the NAF FMS will be coded to:

	Cost Center	GLAC	Subaccount	Department
U&FRF	6065	6730	000	Various
UFM	NA	NA	NA	NA
Note: U&FRF is not UFM eligible.				

b. The MCCS CFO and UFRFA will maintain offline records of allocations and expenditures by individual units.

11. This guidance is effective immediately and is applicable to installation MCCS Directors and CFOs.

12. If you have any questions on this matter, our points of contact are James Clarke (703) 784-1298 or DSN 278-1298 and Nancy Moorman (703) 784-3852 or DSN 278-3852.



WILLIAM C. DILLON
By direction

Distribution:
MCCS Directors
MCCS Finance Officers
MCNAFAS

EXPENDITURE REQUEST/REIMBURSEMENT FOR UNIT & FAMILY READINESS FUNDS

(Claimant fill out sections 1 through 7 only)

1. Unit		2. Date (DD MMM YY)
3. Claimant or Payee	a. Name (Last, first, middle initial) & Title (FRO, Volunteer, Vendor)	c. Phone Number
	b. Mailing Address	
4. Payment Method <input type="checkbox"/> Check <input type="checkbox"/> Advance <input type="checkbox"/> Direct Deposit <input type="checkbox"/> Credit Card <input type="checkbox"/> Petty Cash <input type="checkbox"/> UFM <input type="checkbox"/> Req & Issue <input type="checkbox"/> U&FRF		

5. Expenditures

- | | |
|--|--|
| A - Volunteer Awards/Recognition (001) | F - Direct/Overhead Exp - Comm (006) |
| B - Volunteer Reimbursements (002) | G - Direct/Overhead Exp - Travel (007) |
| C - Light Refreshments (003) | H - Direct/Overhead Exp - Other (008) |
| D - Unit Parties/Picnics (004) | I - MWR Support (009) |
| E - UFR Child Care (005) | J - Marine Corps Ball (010) |

Attach original receipts here

Line	Transaction Date DD MMM YY	Code	(c) Item Description and Location of Purchase	Amount Requested
1				
2				
3				
4				
5				
6				
7				
8				
9				
Subtotal Carried Forward From Page 2				\$

(d) Mileage, Fares & Tolls

Line	(e) From (Beginning Location)	(f) To (Ending Location)	(g) Mileage	(h) Mileage Times Mileage Rate (\$)	(i) Fare or Toll (\$)	(j) Total of Mileage (h) + Fare or Toll (i)
				\$0.53		
10				\$		\$
11				\$	\$	\$
12				\$	\$	\$
13				\$	\$	\$
Subtotal Carried Forward From Page 2						\$

6. Amount of Request/Reimbursement (total of column)

	\$
--	----

<p>8. This request / claim approved (FRO/Commander Designee)</p> <p style="text-align: right;"><i>Sign & Print</i></p> <p>Approving Official _____ Date _____</p>	<p>7. I certify that this request / claim is true and correct to the best of my knowledge that payment or credit has not been received by me.</p> <p style="text-align: right;"><i>Sign Here</i></p> <p>Claimant _____ Date _____</p>
<p>9. This claim is certified correct and proper for payment (UFRFA/CFO).</p> <p style="text-align: right;"><i>Sign & Print</i></p> <p>Authorized Certifying Official _____ Date _____</p>	<p>10. Cash Payment Receipt</p> <p>a. Payee (<i>Sign & Print</i>) _____ b. Date _____</p> <p>c. Amount \$ _____</p>

11. Reconciliation of Advance Payments

a. Beginning Balance	b. Amount Disbursed	c. Receipts Attached Total	d. Cash Collection Receipt	e. Due to Payee
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Disbursement processed by: _____		Voucher #: _____	Date: _____	

Accounting Classification (Office Use Only)

12. Voucher Number	13. Cost Center	14. Tracking Number
--------------------	-----------------	---------------------