



DEPARTMENT OF THE NAVY  
OFFICE OF THE ASSISTANT SECRETARY  
(FINANCIAL MANAGEMENT AND COMPTROLLER)  
1000 NAVY PENTAGON  
WASHINGTON, DC 20350-1000

OCT 12 2004

MEMORANDUM FOR DISTRIBUTION

Subj: IMPLEMENTATION OF UNIFORM FUNDING AND MANAGEMENT (UFM) OF  
MORALE, WELFARE AND RECREATION

Ref: (a) ASN(FM&C) memo 7 Nov 1997  
(b) DoDI 1015.15  
(c) DoDI 1015.10

Encl: (1) Public Law 107-314, Section 323  
(2) Continuing Resolution Accounting Guidance  
(3) Navy Morale Welfare and Recreation NAF detailed Accounting Guidance for UFM  
(4) Marine Corps Morale Welfare and Recreation Fund Accounting Guidance for UFM  
(5) Sample Navy MOA  
(6) Sample Marine Corps MOA

1. Background. Enclosure (1) amended Chapter 147 of Title 10, United States Code, by adding a new section, Sec. 2494 Uniform Funding and Management of Morale, Welfare and Recreation Programs. This statute allows funds appropriated to the Department of Defense (DoD) and available for Morale, Welfare, and Recreation (MWR) programs to be treated as nonappropriated funds (NAFs) and expended in accordance with laws applicable to NAFs. The Uniform Funding Management (UFM) practice is designed to aid in the timely execution of Appropriated Funds (APF) in support of Department of the Navy (DON) MWR programs. All DON commands and activities with MWR programs will implement the UFM practice in lieu of the Utilization, Support, and Accountability (USA) practice originally outlined in reference (a). The UFM practice does not change the level of authorized APF support; rather, it alters the billing process to allow for a more timely cash flow for MWR activities. Utilization of UFM may not be used to circumvent existing regulations relating to APF support of NAFs.
2. Purpose. To cancel reference (a) and transmit the DON guidance for implementation of the UFM practice.
3. Scope. This policy applies to all DON commands and activities utilizing appropriated funds to support MWR programs.
4. Policy.
  - a. Commanding Officers have a fiduciary responsibility for the APF and NAF resources that support MWR programs. Total program cost shall be accounted for through sound financial management practices. The laws and regulations concerning the authorization, availability, obligation and expenditure of APF must be followed.

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- b. The Antideficiency Act, 31 United States Code (U.S.C.) 1341(a), 1512-19, prohibits incurring obligations in excess or in advance of available funds. The Purpose Statute, 31 U.S.C. 1301(a), requires APF be used only for the purposes and programs for which they are appropriated. The bona fide need rule, 31 U.S.C. 1502, precludes using funds to purchase supplies or services for future years needs.
- c. Under 10 U.S.C. 2783, the Secretary of Defense prescribes regulations that govern the purpose for which NAF funds may be spent, and the financial management of those funds to prevent waste, loss and unauthorized use. There are penalties for misuse of APF and NAF funds. Violations by personnel subject to the Uniform Code of Military Justice are punishable under Section 892, Article 92.
- d. References (b) and (c) outline the level of APF support authorized for MWR programs.
- e. APF may be used through UFM procedures to support a MWR NAFI for NAF expenditures, if the original transaction was an appropriate APF charge, unless specifically prohibited by law or regulation. Regional installation commanders / Marine Corps base commanders / senior resource managers are accountable for the implementation of the UFM practices. The UFM practice requires that the APF support be obligated prior to the NAF billing.

5. Procedures

- a. A Memorandum of Agreement (MOA) shall be established between the Navy regional installation commander/Marine Corps base commander and NAFI program manager to outline the MWR programs that are eligible for APF support and that will be funded using the UFM practice.
  - (1) A copy of the draft and/or signed UFM MOA should be submitted with the annual NAF budget.
  - (2) Any change in budgeted funds will be reflected in an amendment to the original MOA.
  - (3) APF provided to the MWR NAFI through the UFM practice will not exceed those costs eligible for APF support and agreed upon in the MOA.
- b. All APF for base operations support, to include that provided through the UFM practice, will continue to be included in APF budget exhibits, installation accounting records, and financial reports.
- c. The UFM practice shall not be used to circumvent regulations concerning the timely obligation of funds. In the event that the annual appropriations act has not been enacted by 1 October, guidance is provided in enclosure (2).

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- d. Funds provided through the UFM practice shall not be used to circumvent prohibited uses of either APF or NAF. The initial expenditure of NAF must relate to the MWR mission and be authorized APF support. All supplies, equipment and labor must be used within the MWR program.
- e. The UFM practice shall not be used to circumvent the controls of the APF procurement process by obtaining goods and services from or through an MWR NAFI that are not a mission responsibility of the MWR NAFI.
- f. The UFM practice may be used to fund NAF labor costs for performing MWR mission functions normally assigned as an authorized APF position. The UFM practice shall not be used to fund non-MWR positions.
- g. The conversion of appropriated fund positions (GS) to NAF positions is at the discretion of the regional installation commander / Marine Corps base commander. The conversion must be accomplished in accordance with Public Law 107-314, (enclosure (1)).
- h. Funding for civilian personnel positions utilizing the UFM practice is as follows:
  - (1) The UFM practice shall not be used as a mechanism to convert encumbered MWR APF positions to NAF. If a civil service position becomes vacant, the MOA may be modified to include those services to be provided by the NAFI. However, if an unencumbered position is converted to NAF or contract, then it will not be converted back to an APF position. APF positions must be budgeted and executed in accordance with full-time equivalent requirements.
  - (2) The UFM practice may be used to fund NAF labor costs of performing MWR functions normally assigned to an authorized APF position if the position is converted to NAF. For example, the labor costs for sports officials or gym attendants are Category A costs and are authorized APF support. These NAF costs would be authorized to be funded through UFM. Positions funded through the UFM practice shall be identified on official manning documents or approved under existing personnel standards.
  - (3) The UFM practice shall not be used to fund non-MWR work. The MWR position or the portion of an MWR position that is APF funded under the UFM practice must only perform MWR mission-related functions.
- i. The UFM practice will be a special interest item of MWR field reviews. The respective MWR program managers will conduct an annual audit review of the UFM practice.
- j. The OP-34 budget exhibit will continue to display the total amount of APF used to fund authorized MWR functions. APF provided through the UFM practice will be a part of the total amount budgeted for MWR and will be reflected as a memorandum entry.

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**6. Responsibilities**

- a. For their respective services, the Commander, Navy Installations and the Commandant of the Marine Corps (CMC(MRF)) should monitor APF and NAF programs, budget, and execution reports for the proper use and allocation of APF and NAF resources, to include funding provided through the UFM practice. Service unique guidance regarding detailed accounting procedures for the UFM practice, account numbers, activities and department coding are contained in enclosures (3) and (4).**
- b. Navy regional installation commanders and Marine Corps base commanders will:**
  - (1) Establish a MOA at the level funds are allocated. The MOA will be negotiated prior to the beginning of the fiscal year. The MOA will:**
    - (a) Specify the use of the UFM practice and the MWR services, by function, to be provided by the NAFI to meet APF support requirements for the MWR program.**
    - (b) Specify the APF support to be provided, and that such funding is subject to availability. This clause is included to clarify that the MOA, prepared prior to the start of the fiscal year, is subject to change and that obligations are not authorized until the funds are available. The MOA will also include a provision that requires the NAFI to maintain detailed accounting records of APF provided to the MWR program and the purposes for which these funds are used. This detail is necessary to satisfy budgeting and reporting requirements. The MOAs are to be signed by the Navy regional installation commanders, the Marine Corps base commanders, senior APF resource managers and MWR Director. Copies of approved MOAs are to be forwarded annually to the respective Navy and Marine Corps MWR program managers with the NAF budget submission. MOA samples are included for the Navy and the Marine Corps as enclosures (5) and (6), respectively.**
  - (2) Ensure accountability for proper use and suitable allocation of APF provided through the UFM practice.**
- c. Senior APF Resource Managers will:**
  - (1) Ensure accurate and timely presentation of budget exhibits and execution reports.**
  - (2) Ensure that amendments to the MOA are promptly prepared as circumstances change.**
  - (3) Prepare a DD Form 2406, Miscellaneous Obligation document to obligate APF upon issuance of the MOA to the MWR program manager.**
  - (4) Certify a SF 1034, Public Voucher for Purchases and Services Other than Personal, providing APF in accordance with the signed MOA. The SF 1034 will identify the MWR functions/services provided.**
  - (5) Ensure that the SF 1034s are promptly forwarded for payment.**

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- d. Regional installation/base MWR directors will prepare a SF 1034 upon acceptance of the MOA, ensuring that the billing information that is provided to the senior APF resource manager is based upon the accepted MOA.

7. Effective Date. Immediately.

Engelhardt

**B. B. ENGELHARDT**  
Rear Admiral, U.S. Navy

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**Public Law 107-314, Section 323**

**SEC. 323. UNIFORM FUNDING AND MANAGEMENT OF MORALE, WELFARE, AND RECREATION PROGRAMS.**

(a) In General--Chapter 147 of title 10, United States Code, is amended by adding at the end, the following new section:

**Sec. 2494. Uniform Funding and Management of Morale, Welfare, and Recreation Programs**

“(a) Authority for Uniform Funding and Management.--Under regulations prescribed by the Secretary of Defense, funds appropriated to the Department of Defense and available for morale, welfare, and recreation programs may be treated as nonappropriated funds and expended in accordance with laws applicable to the expenditures of nonappropriated funds. When made available for morale, welfare, and recreation programs under such regulations, appropriated funds shall be considered to be nonappropriated funds for all purposes and shall remain available until expended.

“(b) Conditions on Availability.--Funds appropriated to the Department of Defense may be made available to support a morale, welfare, or recreation program only if the program is authorized to receive appropriated fund support and only in the amounts the program is authorized to receive.

“(c) Conversion of Employment Positions.--(1) The Secretary of Defense may identify positions of employees in morale, welfare, and recreation programs within the Department of Defense who are paid with appropriated funds whose status may be converted from the status of an employee paid with appropriated funds to the status of an employee of a nonappropriated fund instrumentality.

“(2) The status of an employee in a position identified by the Secretary under paragraph (1) may, with the consent of the employee, be converted to the status of an employee of a nonappropriated fund instrumentality. An employee who does not consent to the conversion may not be removed from the position because of the failure to provide such consent.

“(3) The conversion of an employee from the status of an employee paid by appropriated funds to the status of an employee of a nonappropriated fund instrumentality shall be without a break in service for the concerned employee. The conversion shall not entitle an employee to severance pay, back pay or separation pay under subchapter IX of chapter 55 of title 5, or be considered an involuntary separation or other adverse personnel action entitling an employee to any right or benefit under such title or any other provision of law or regulation.

“(4) In this subsection, the term ‘an employee of a nonappropriated fund instrumentality’ means an employee described in section 2105(c) of title 5.”.

(b) Clerical Amendment.—The table of sections at the beginning of such chapter is amended by adding at the end of the following new item:

“2494. Uniform funding and management of morale welfare, and recreation programs.”.

Enclosure (1)

## **Operation of UFM under a Continuing Resolution Authority (CRA)**

### **What is a CRA?**

Provisions of the Congressional Budget and Impoundment Control Act of 1974 (P.L. 94-344) require the Congress to pass the annual appropriations acts by 1 October. In the event an act has not been passed by this time, the Congress provides funding authority through a Continuing Resolution Authority (CRA) making interim appropriations available. The intent of the CRA is to provide funds to maintain operations at a rate necessary for the orderly continuation of activities until regular appropriations are enacted. Heads of appropriate responsible components are authorized to sub-allocate funds, issue allotments and such other funding documents as necessary within funding grants, limitations, and policies expressed by the Under Secretary of Defense (Comptroller) (USD(C)). For further information see NAVSO P-1000, Change 67, Chapter 1, Part A, paragraph 073003.

The following steps are developed assuming the Department of the Navy (DON) is operating under CRA. Also, accounting and reporting guidance will vary depending on the APF to NAF transfer procedures employed.

1. Based on the DON's CRA guidance, a NAFI location will provide information on dollars required to cover UFM authorized payroll and non-payroll expenses while operating under the CRA. The NAFI cannot do any new hires or expenses but should be able to maintain current operations. Transfers, possibly monthly, will continue in this manner until the CRA ends and the normal funding plan is fixed.
2. A DD Form 2406 (Miscellaneous Obligation Document (MOD)) is prepared by the budget analyst responsible for the MWR. The MOD will be for the agreed upon funding for levels of service to be provided by the NAFI (UFM MOA), subject to CRA instructions. The MOD will identify the specific amounts for Special Interest (SI) MW and SI CD.
3. An SF 1034 for the amount of the MOD is prepared by the budget analyst and submitted for approval and submission for payment.
4. The supporting DFAS transfers the funds to the MWR electronically or by check.
5. The process continues, as dollars become available under CRA conditions.
6. Once the CRA ends, the transfers are intended to occur quarterly.
7. Accounting procedures are followed as outlined in Navy MWR NAF UFM and Marine Corps MWR NAF UFM Detailed Accounting Guidance, and DOD MWR UFM Practice.

**Navy Morale Welfare and Recreation Nonappropriated Fund Detailed Accounting  
Guidance**

**DEPARTMENT OF DEFENSE (DoD) MORALE WELFARE AND RECREATION  
(MWR) UNIFORM FUNDING AND MANAGEMENT (UFM) PRACTICE**

The Department of Defense (DoD) Morale Welfare and Recreation (MWR) Uniform Funding and Management (UFM) Practice is an efficient and cost effective way of executing Appropriated Funds for MWR Operations. The UFM practice allows DON comptrollers to provide appropriated funds (APF) to the non-appropriated fund instrumentality (NAFI) prior to the NAFI incurring the authorized expenses. The APF funds are provided to the NAFI either at the beginning of the year or quarterly. The UFM practice can only be used for programs that are authorized to receive APF support. APF authorization is outlined in reference (a).

A Memorandum of Agreement (MOA) shall be established outlining the MWR services, labor and non-labor, to be provided by the NAFI to meet its requirements for base operations APF support.

The MOA shall include the amount and obligations schedule for APF to be provided, and shall be signed by senior APF resource manager, the NAFI fund manager and the regional installation commander.

The MOA is amended as required for changes in services to be provided or changes in operational funding levels.

The APF provided to the MWR Nonappropriated Fund Instrumentality (NAFI) through UFM practice shall be reported in budgets, installation accounting records, financial statements, exhibits and reports submitted to the DoD and Congress in accordance with references (a), (b), (c) and this instruction.

Payment shall occur only after obligation of APF has been recorded on a Miscellaneous Obligation Document (MOD), DD Form 2406. This obligation shall be based on the MOA, which is the supporting document for the MOD. In accordance with reference (a) appropriations may be made available to the NAFI prior to the NAFI incurring the expenditures. Appropriated funds made available through the UFM practices shall be considered to be nonappropriated funds for all purposes and shall remain available until expended.

The MWR program manager shall prepare a billing for services, using Standard Form 1034 "Public Voucher for Purchases and Services Other Than Personal," itemized by function (labor/non labor) to correspond to the MOA.

The MWR shall use standard accounting practices to record APF resources received through the DoD MWR UFM practices on a transaction basis and in sufficient detail in the NAF accounting records to identify support for each activity broken down by the cost expense captions in reference (a), at enclosure (4).



The Base Level Automated System (BLAS), the Recreation and Mess Central Accounting System (RAMCAS) and the SAP accounting systems module (AIMS) using the (xx-600-700-89) expense account series will be used to account for the qualifying NAF expenses. Contra accounts, (XX-747/759-XX) have been created to account for UFM (see sample beginning on next page).

Upon notification of UFM transfer of funds to NAF bank account, the MWR accounting office will record the receipt as cash with the contra entry to the unearned income account (00-256-00) BLAS or RAMCAS (256000) AIMS.

As costs are incurred for authorized expenses, they will be recorded using the normal general ledger accounts currently in use for NAF. As these cost are recognized an equal amount of income is to be transferred from unearned income 256.

The UFM unearned income should be zero at the end of the current fiscal year. At year-end, the MWR expenses authorized APF should equal or exceed the UFM income. Authorized recorded expenses on the NAFI financials in excess to the amount identified in the APF MOA will be considered unfunded to the NAFI.

All authorized NAF expenses incurred on the NAF financials should be captured in the 89 department code. APF authorized expenses that have been recorded in the NAF accounting system as unfunded, may be funded after the MOA is signed if additional funds become available. If additional APF funds become available, an amendment to the current MOA will be required. If funds become available during the last 2 months of the FY, the MWR business office will establish a receivable for the identified authorized funds.

BLAS and RAMCAS/AIMS provide reporting by expense element and activity. Please refer to reports titled MWR UFM APF offset report and MWR UFM APF Support Expense. These reports are available in the BLAS system as charges are incurred and posted to the UFM APF contra expense accounts.

The following accounts have been created in RAMCAS/BLAS and AIMS to account for UFM APF support. The qualifying expenses will be paid through the normal expense account series (600-700) with an offset to a contra expense to relieve any affect on the profit and loss.

**NOTE:** Use the proper AIMS cost centers or BLAS/RAMCAS department coding with account 747 through 759 to ensure correct matching of UFM APF funds to related expense.

#### **00-256-00/25600 UNEARNED INCOME UFM**

**Overview:** Used to record money received from the US Treasury for authorized APF salaries and benefits, or goods and services to be provided by the NAFI MWR fund in one or more future accounting months. Examples include:

- Personnel salaries and benefits authorized APF
- NAF capital expenditures which are authorized APF

- Contractual expenses authorized APF
- Supplies and all other NAF expenses for items authorized APF

**When Debited:** Account is debited on a general journal voucher (GJV) when the fund has provided the goods or services. The GJV should credit the appropriate contra expense account.

**When Credited:** Account is credited on a daily activity report summary (DARS) when the money is received.

## **ACCOUNT STATUS**

**Type:** Liability account. Credits increase, debits decrease.

**Normal Balance:** Credit balance, if any.

**Normal Status:** Account is debited and credited throughout the accounting month.

**Subsidiary Records:** Backup documents are the DD Form 2406 MOD, MOA's, DARS, and any receipts.

**Used by** all MWR funds.

Example:	Record the receipt of UFM funds on the DAR: Debit: 00-101-00 or 101000 Credit: 00-256-00 or 256000
Example:	Record UFM expenses in accounts payable: Debit: Normal expense accounts XX-600 through 700-XX series. Credit: 00-201-00
Example:	Record the transfer of UFM unearned income: Debit: 00-256-00 Credit: Contra account XX-747 through 759-89
Example:	Record the payment of UFM invoice: Debit: 00-201-00 Credit: 00-101-00

**Sub records:** MOA, MOD, payroll journal, invoice, GJV, and remittance statement with check (RSWC). Values accumulated in account series (747-759).

**NOTE:** All qualifying expenses are offset to the contra account within the same month. All amounts should be satisfied prior to FY end.

Utilize UFM for elements of expense that are the most defensible and supportable. The UFM neither increases or decreases authorized appropriated fund support. It merely changes the process associated with the execution of the appropriated funds for authorized uses.

UFM NAF Personnel-Offset: It is essential to establish the total NAF personnel costs (salary and benefits), that are eligible for APF reimbursement through UFM prior to submitting the MOA. The following chart illustrates the minimum labor information that the back-up document to the MOA must contain.

<b>LINE NO.</b>	<b>BILLET DESCRIPTION</b>	<b>ALPHA GRADE</b>	<b>PERCENT UFM ELIGIBLE</b>
12	MWR Director	NF-5	100
23	Recreation Manager	NF-4	100
32	Recreation Aid	NF-2	100
112	Procurement Clerk	NF-4	50
Etc.			

Due to privacy considerations, the back-up documentation should not identify specific salary information to an employee; however, backup data must be maintained to justify the total labor and benefit costs that are UFM eligible.

### Example of RSWC for UFM APF entries

## REMITTANCE STATEMENT WITH CHECK

*Morale Welfare & Recreation  
Anywhere Street  
Anytown, USA*

SOURCE	FUND NO.	DATE			CHECK NUMBER
		<i>Mo</i>	<i>Day</i>	<i>Yr.</i>	
<b>10</b>	<i>10XXX</i>				<i>XXXXXXXX</i>

**NMPC 41 12/89**

<b>INVOICE NUMBER AND DATE</b>	<b>PURCHASE ORDER NO.</b>	<b>ACCOUNT NO.</b>	<b>AMOUNT</b>
#1234567    99/99/99	04-XXX	XX-701-89	300.00
<i>Offset for UFM APF expense</i>	<i>MOA</i>	<i>XX-752-XX</i>	<i>(300.00)</i>
<i>Transfer of Unearned Income</i>	<i>MOA</i>	<i>XX-256-XX</i>	<i>300.00</i>
<b>TOTAL</b>			<b>\$ 300.00</b>

EXAMPLE FOR ILLUSTRATION ONLY

### **XX-748-00 or 748000 UFM Headquarters 1**

**Overview:** Used by headquarters under special security conditions of Threat Con C or higher to record and track any special distribution of funds associated with lost authorized expenses. Use of this account is restricted to headquarters only. It is only valid for MWR funds to be used with any activity and department 00. This account is reported as a separate expense line on the executive summary and included in the UFM APF support expense reports.

**When Debited:** On a SC (29) with bypass – headquarters only for adjustments.

**When Credited:** On a SC (29) with bypass – headquarters only for distribution of funds.

#### **ACCOUNT STATUS**

**Type:** Contra expense account. Credits increase, debits decrease.

**Normal Balance:** Credit balance.

### **XX-749-00 or 749000 UFM Headquarters 2**

**Overview:** Used by headquarters under special security conditions of Threat Con C or higher to further record and track any special distribution of funds associated with lost expenses. Use of the account is restricted to headquarters only. The account is valid for MWR funds. It is used with any activity and department 00. This account is reported as a separate expense line on the executive summary and included in the UFM APF support expense reports.

**When Debited:** On a SC (29) with bypass – headquarters only for adjustments.

**When Credited:** On a SC (29) with bypass – headquarters only for distribution of funds.

#### **ACCOUNT STATUS**

**Type:** Contra expense account. Credits increase. Debits decrease.

**Normal Balance:** Credit balance.

XX-747-XX UFM/USA APF OFFSET CDH SUBSIDY EXPENSE  
XX-750-XX UFM/USA APF OFFSET MINOR PROPERTY  
XX-751-XX UFM/USA APF OFFSET LABOR COST  
XX-752-XX UFM/USA APF OFFSET SUPPLIES COST  
XX-753-XX UFM/USA APF OFFSET CONTRACTUAL COST  
XX-754-XX UFM/USA APF OFFSET MAINTENANCE COST  
XX-755-XX UFM/USA APF OFFSET OTHER OPS COST  
XX-756-XX UFM/USA APF OFFSET FIXED ASSETS  
XX-757-XX UFM/USA APF OFFSET COMMUNICATIONS

XX-758-XX UFM/USA APF OFFSET TRAVEL & PER DIEM  
 XX-759-XX UFM/USA APF OFFSET TRANSPORTATION

Overview

<b>Use to record UFM Account</b>	<b>Use to offset this BLAS/RAMCAS Account</b>	<b>Use to offset this AIMS Account</b>
UFM APF Offset CDH Subsidy Expense (XX-747-XX)	CDH Subsidy Expense XX-708-89	CDH Subsidy Expense 708089
UFM APF Offset* Minor Property (XX-750-XX)	Minor Property XX-686-89	Minor Property 686089
UFM APF Offset Labor Cost (XX-751-XX)	Salary and Benefits XX-601-89 thru XX-635-89	Labor Cost 601089, 602089, 603089, 604089, 621089, 622089, 623089, 624089, 625089, 626089 629089, 630089, 632089, 633089, 634089, 635089
UFM APF Offset Supplies Cost (XX-752-XX)	Supplies XX-701-89	Supplies 701089
UFM APF Offset Contractual Cost (XX-753-XX)	Contractual Expense XX-783-89	Contractual Expense 783089
UFM APF Offset Maintenance Cost (XX-754-XX)	Repairs and Maintenance XX-681-89, XX-683-89, XX-685-89	Maintenance Expense 681089, 683089, 685089
UFM APF Offset Other Ops Cost (XX-755-XX)	Operational Costs XX-662-89, XX-703-89, XX-741- 89, XX-781-89, XX-782-89, XX- 793-89, XX-799-89	Other Operational Expense 662089, 703089, 741089, 781089, 782089, 793089, 799089
UFM APF Offset ** Fixed Assets Cost (XX-756-XX)	Assets over \$2,500.00 offset with UFM XX-688-89	Assets over \$2,500.00 688089
UFM APF Offset Communications (XX-757-XX)	Telephone & Postage XX-661-89	APF Offset Communications 661089
UFM APF Offset Travel & Per Diem (XX-758-XX)	Travel & Per Diem XX-721-89	APF Offset Travel & Per Diem 721089
UFM APF Offset Transportation (XX-759-XX)	Freight & Transportation XX-731-89	APF Offset Transportation 731089

- \* Qualifying Minor property up to \$2,499.99 will be expensed through these accounts.
- \*\* Qualifying Assets over \$2,500.00 to \$25,000.00 will be expensed through these accounts. These items need to be added to the asset listing in BLAS as a non-depreciable APF asset, 'A' for tracking purposes only. UFM funded fixed assets are expensed at time of purchase and offset with APF funds. For management control purposes, MWR shall maintain the UFM APF funded fixed assets on their fixed asset sub-records as APF items and continue with annual physical inventories of the APF funded assets.

**When Debited:** Each of these accounts is debited on a GJV when there is a need for adjustments/corrections with offset to account 00-256-00.

**When Credited**

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
UFM APF Offset CDH Subsidy Expense (XX-747-XX)	On an RSWC or GJV as contra expense to qualifying CDH subsidy expenditures that were recorded in account XX-708-89. Debit offset is 00-256-00.
UFM APF Offset Minor Property (XX-750-XX)	On an RSWC or GJV as contra expense to the qualifying minor property expenditures that were recorded in account XX-686-89. Debit offset is 00-256-00.
UFM APF Offset Labor Cost (XX-751-XX)	On an RSWC or GJV as contra expense to the qualifying salaries and benefits that were recorded in accounts XX-601-89 through 00-635-89. Debit offset is 00-256-00.
UFM APF Offset Supplies Cost (XX-752-XX)	On an RSWC or GJV as contra expense to the qualifying supplies that were recorded in account XX-701-89. Debit offset is 00-256-00.
UFM APF Offset Contractual Cost (XX-753-XX) or 785333	On an RSWC or GJV as contra expense to the qualifying supplies that were recorded in account XX-783-89. Debit offset is 00-256-00.
UFM APF Offset Maintenance Cost (XX-754-XX) or 754000	On a RSWC or GJV as contra expense to the qualifying maintenance expenses recorded in accounts XX-681/683/685-89. Debit offset is 00-256-00.
UFM APF Offset Other Ops Cost (XX-755-XX) or 755000	On a RSWC or GJV as contra expense to the qualifying operational costs not specified by unique account numbers. These expenses are recorded in accounts XX-662-89, XX-703-89, XX-741-89, XX-781-89, XX-782-89, XX-793-89, and XX-799-89. Debit offset is account 00-256-00.
UFM APF Offset Fixed Assets Cost (XX-756-XX) or 756000	On a RSWC or GJV as contra expense to the qualifying fixed asset expense recorded in account XX-688-89. Debit offset is account 00-256-00.

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
UFM APF Offset Communications (XX-757-XX) or 757000	On a RSWC or GJV as contra expense to the qualifying telephone & postage expenses recorded in account XX-661-89. Debit offset is account 00-256-00.
UFM APF Offset Travel & Per Diem (XX-758-XX) or 758000	On a RSWC or GJV as contra expense to the qualifying travel & per diem expenses recorded in account XX-721-89. Debit offset is account 00-256-00.
UFM APF Offset Transportation (XX-759-XX) or 759000	On a RSWC or GJV as contra expense to the qualifying transportation expenses recorded in account XX-731-89. Debit offset is account 00-256-00.

### **XX-747-XX or 747000 UFM APF OFFSET to CDH SUBSIDIES**

**Overview:** Use as a contra expense account to record qualifying CDH subsidy expenditures that were recorded in accounts xx-708-xx.

**Type:** Contra expense account, credits increase, debits decrease.

**Normal balance:** Credit balance.

**When Debited:** On a GJV for corrections/adjustments, with offset to (00-256-00).

**When Credited:** On a GJV or RSWC as qualifying UFM APF expenses are incurred, and offset to account (00-256-00).

**Example:** UFM APF minor property will initially be expensed through XX-708-89. At the point of payment for qualifying expenses, make an additional entry to offset to the contra expense account XX-747-XX. The entry on the RSWC is:

Debit: XX-708-89	Credit: 00-101-00
Debit: 00-256-00	Credit: XX-747-XX

**Sub Records:** MOA, purchase order (PO), invoices, and RSWC

### **XX-750-XX or 750000 UFM APF OFFSET MINOR PROPERTY**

**Overview:** Use as a contra expense account to the qualifying minor property expenditures that were recorded in accounts xx-686-89. Qualifying capital spending is flexible with this plan.

**Type:** Contra expense account, credits increase, debits decrease

**Normal balance:** Credit balance.



**When Debited:** On a GJV for corrections/adjustments, with offset to (00-256-00).

**When Credited:** On a GJV or RSWC as qualifying UFM APF expenses are incurred, and offset to account (00-256-00).

**Example:** UFM APF minor property will initially be expensed through XX-686-89. At the point of payment for qualifying expenses, make an additional entry to offset to the contra expense account XX-750-XX. The entry on the RSWC is:

Debit: XX-686-89	Credit: 00-101-00
Debit: 00-256-00	Credit: XX-750-XX

**Sub Records:** MOA, PO, invoices, and RSWC.

**NOTE:** UFM APF funded MWR minor properties under \$2,500.00 are recorded on the MWR general ledger. For management control purposes MWR shall maintain the UFM APF funded assets on their minor property sub-records as NAF items and continue with annual physical inventories of the NAF funded assets.

#### **XX-751-XX or 751000 UFM APF OFFSET LABOR COST**

**Overview:** Use as a contra expense account to the qualifying salaries and benefits that were recorded in account series (601 - 635).

**Type:** Contra expense account, credits increase, debits decrease

**Normal balance:** Credit balance.

**When Debited:** On a GJV for corrections/adjustments, with offset to (00-256-00).

**When Credited:** On a GJV or RSWC as qualifying UFM APF expenses are incurred, and offset to account (00-256-00).

**Example:** UFM APF Labor cost will initially be expensed through accounts xx-601-635-89. At the point of payment for qualifying expenses, make an additional entry to offset expenses to the contra expense account XX-751-XX. The entry is:

Debit: xx-601-635-89	Credit: payroll accounts
Debit: 00-256-00	Credit: XX-751-XX

**Sub records:** MOA and payroll record.

#### **XX-752-XX or 752000 UFM APF OFFSET SUPPLIES**

**Overview:** Use as a contra expense account to the qualifying supplies that were recorded in accounts xx-701-89.

**Type:** Contra expense account, credits increase, debits decrease

**Normal balance:** Credit balance.

**When Debited:** On a GJV for corrections/adjustments, with offset to (00-256-00).

**When Credited:** On a GJV or RSWC as qualifying UFM APF expenses are incurred and offset to account (00-256-00).

**Example:** UFM APF supplies will initially be expensed through XX-701-89. At the point of payment for qualifying expenses, make an additional entry to offset to the contra expense account XX-752-XX. The entry is:

Debit: XX-701-89	Credit: 00-101-00
Debit: 00-256-00	Credit: XX-752-XX

**Sub records:** MOA, PO, invoice, and RSWC.

#### **XX-753-XX or 753000 UFM APF OFFSET CONTRACTUAL**

**Overview:** Use as a contra expense account to the qualifying contractual expenses recorded in accounts xx-783-89.

**Type:** Contra expense account, credits increase, debits decrease

**Normal balance:** Credit balance.

**When Debited:** On a GJV for corrections/adjustments, with offset to (00-256-00).

**When Credited:** On a GJV or RSWC as qualifying UFM APF expenses are incurred and offset to account (00-256-00).

**Example:** UFM APF contractual costs will initially be expensed through XX-783-89. At the point of payment for qualifying expenses, make an additional entry to offset to the contra expense account XX-753-XX. The entry is,

Debit: XX-783-89	Credit: 00-101-00
Debit: 00-256-00	Credit: XX-753-XX

**Sub records:** MOA, PO, contract, signed agreement, RSWC.

#### **XX-754-XX or 754000 UFM APF OFFSET MAINTENANCE**

**Overview:** Use as a contra expense account to offset qualifying maintenance expenses recorded in accounts xx-681, xx-683, and xx-685-89.

**Type:** Contra expense account, credits increase, debits decrease

**Normal balance:** Credit balance.

**When Debited:** On a GJV for corrections/adjustments, with offset to (00-256-00).

**When Credited:** On a GJV or RSWC as qualifying UFM APF expenses are incurred and offset to account (00-256-00).

**Example:** UFM APF maintenance costs will initially be expensed through accounts 681, 683 and 685. At the point of payment for qualifying expenses, make an additional entry to offset to the contra expense account XX-754-XX. The entry is:

Debit: xx-681, 683, or 685-89	Credit: 00-101-00
Debit: 00-256-00	Credit: XX-754-XX

**Sub records:** MOA, PO, invoice, and RSWC.

#### **XX-755-XX or 755000 UFM APF OFFSET OTHER OPERATIONAL COSTS**

**Overview:** Use, as a contra expense account to the qualifying operational costs not specified by unique account numbers. These expenses would be recorded in accounts xx-662, 703, 741, 781, 782, 793, and 799-89.

**Type:** Contra expense account, credits increase, debits decrease

**Normal balance:** Credit balance.

**When Debited:** On a GJV for corrections/adjustments, with offset to (00-256-00).

**When Credited:** On a GJV or RSWC as qualifying UFM APF expenses are incurred, and offset to account (00-256-00).

**Example:** UFM APF other operational costs will initially be expensed through accounts 662, 703, 741, 781, 782, 793, and 799. At the point of payment for qualifying expenses, make an additional entry to offset to the contra expense account XX-755-XX. The entry is:

Debit: xx-662, 703, 741, 781, 782, 793, or 799-89	Credit: 00-101-00
Debit: 00-256-00	Credit: XX-755-XX

**Sub records:** MOA, PO, invoice, and RSWC.

### **XX-756-XX or 756000 UFM APF OFFSET FIXED ASSETS**

**Overview:** Use as a contra expense account to the qualifying fixed asset expenses recorded in accounts xx-688-89.

**Type:** Contra expense account, credits increase, debits decrease

**Normal balance:** Credit balance.

**When Debited:** On a GJV for corrections/adjustments, with offset to (00-256-00).

**When Credited:** On a GJV or RSWC as qualifying UFM APF expenses are incurred, and offset to account (00-256-00).

**Example:** UFM APF fixed assets over \$2,500.00 will initially be expensed through accounts 688. At the point of payment for qualifying expenses, make an additional entry to offset to the contra expense account XX-756-XX. The entry is:

Debit: XX-688-89	Credit: 00-101-00
Debit: 00-256-00	Credit: XX-756-XX

**Sub records:** MOA, invoices for services received, RSWC.

### **XX-757-XX or 757000 UFM APF OFFSET COMMUNICATIONS**

**Overview:** Use as a contra expense account to the qualifying communications expenses recorded in accounts xx-661-89.

**Type:** Contra expense account, credits increase, debits decrease.

**Normal balance:** Credit balance.

**When Debited:** On a GJV for corrections/adjustments, with offset to (00-256-00).

**When Credited:** On a GJV or RSWC as qualifying UFM APF expenses are incurred, and offset to account (00-256-00).

**Example:** UFM APF communications costs will initially be expensed through account XX-661-89. At the point of payment for qualifying expenses, make an additional entry to offset to the contra expense account XX-757-XX. The entry is:

Debit: XX-661-89	Credit: 00-101-00
Debit: 00-256-00	Credit: XX-757-XX

**Sub records:** MOA, invoices for services received, RSWC.

### **XX-758-XX or 758000 UFM APF OFFSET TRAVEL and PER DIEM**

**Overview:** Use as a contra expense account to the qualifying travel and per diem expenses recorded in accounts xx-721-89.

**Type:** Contra expense account, credits increase, debits decrease.

**Normal balance:** Credit balance.

**When Debited:** On a GJV for corrections/adjustments, with offset to (00-256-00).

**When Credited:** On a GJV or RSWC as qualifying UFM APF expenses are incurred, and offset to account (00-256-00).

**Example:** UFM APF travel and per diem costs will initially be expensed through account XX-721-89. At the point of payment for qualifying expenses, make an additional entry to offset to the contra expense account XX-758-XX. The entry is:

Debit: XX-721-89	Credit: 00-101-00
Debit: 00-256-00	Credit: XX-758-XX

**Sub records:** MOA, travel authorization and voucher, RSWC.

### **XX-759-XX or 759000 UFM APF OFFSET TRANSPORTATION**

**Overview:** Use as a contra expense account to the qualifying transportation expenses recorded in accounts xx-731-89.

**Type:** Contra expense account, credits increase, debits decrease.

**Normal balance:** Credit balance.

**When Debited:** On a GJV for corrections/adjustments, with offset to (00-256-00).

**When Credited:** On a GJV or RSWC as qualifying UFM APF expenses are incurred, and offset to account (00-256-00).

**Example:** UFM APF transportation costs will initially be expensed through account XX-731-89. At the point of payment for qualifying expenses, make an additional entry to offset to the contra expense account XX-759-XX. The entry is:

Debit: XX-731-89	Credit: 00-101-00
Debit: 00-256-00	Credit: XX-759-XX

**Sub records:** MOA, bill of lading, freight bill, RSWC.

## **MARINE CORPS MORALE WELFARE AND RECREATION FUND ACCOUNTING GUIDANCE FOR UFM FUNDING**

### **General Guidance:**

A UFM Memorandum of Agreement (MOA) shall be established between the installation commander, the comptroller, and the Assistant Chief of Staff (A/CS), Marine Corps Community Services (MCCS) or MCCS Director. The MOA will identify the appropriated funds that are intended to support MWR programs through the UFM practice. The MOA will include an enclosure that lists the MWR NAF billets that are eligible to be funded through the UFM practice.

Funding provided through the UFM practice will continue to be included in APF budget exhibits, installation accounting records, and financial reports. The UFM MOA should indicate to the effect that "the following funds will be provided to the MCCS Director at the beginning of each quarter, contingent on the availability of the funding."

### **APF Accounting Guidance:**

The UFM MOA should incorporate a chart, similar to the following, to identify the funding being provided through the UFM practice.

**UFM FUNDING MOA (Sample Chart)**

<b>PROGRAMS UFM ELIGIBLE</b>	<b>CAC</b>	<b>QUARTER</b>				<b>TOTAL</b>
		<b>FIRST</b>	<b>SECOND</b>	<b>THIRD</b>	<b>FOURTH</b>	
MCFTB	SHG0					
CHILD/YOUTH/TEENS	SJG0					
LIFELONG LEARNING	SKE0					
SEMPER FIT	SLQ0					
BUSINESS OPS	SM17					
GENERAL SUPPORT	SN11					
<b>TOTAL</b>						

For standardization throughout the Marine Corps, commit and obligate the funds in Standard Accounting and Budgeting Reporting System (SABRS) using the Cost Account Codes (CACs) identified in the above chart, under Object Class (OC) 250 (Contracts and other Services). Changes in funding will require an addendum to the MOA, with corresponding SABRS entries.

APF funds provided to the MCCS via the UFM practice will be accomplished by submitting a NAVCOMPT Form 2277 or 2035 to the Defense Finance and Accounting Service (DFAS), Columbus, Ohio (Attn: Marine Corps Vendor Pay). The appropriate NAVCOMPT form will

contain funding information for the applicable quarter, by program, and may be used as the APF expense source document.

**NAF Accounting Guidance:**

The following NAF general ledger contra account codes have been created in AXS-One to account for UFM APF support. Qualifying expenses will be paid through normal general ledger expense accounts, with an offset to the appropriate contra expense to zero out the effect on the balance sheet and profit and loss statement:

**2610 UFM Unearned Revenue**

**Contra expense 6820 UFM Personnel Contra:**

- Account 6101 Salaries and Wages
- Account 6102 – 6104 Services and Benefits
- Account 6139 – 6141 Services and Benefits
- Account 6203 - 6209 Services and Benefits

**Contra expense 6821 UFM Utilities and Rents Contra**

- Account 6306 Utilities
- Account 6309 Trash Disposal

**Contra expense 6822 UFM Sustainment, Restoration and Modernization Contra**

- Account 6405 Maintenance Contracts
- Account 6410 Repair and Maintenance

**Contra expense 6823 UFM Facilities Expense Contra**

- Account 6409 Facilities Expense

**Contra expense 6824 UFM Supplies and Equipment Contra**

- Account 6403 Renewals, Replacement and Minor Equipment
- Account 6709 Supplies

**Contra expense 6825 UFM G & A Expense Contra**

- Account 6711 Publications and Subscriptions
- Account 6727 HQ-Sports and Recreation Program

**Contra expense 6826 UFM Travel of Personnel Contra**

- Account 6261 Employee Reimbursable Travel/Transportation
- Account 6263 Management Site Visit
- Account 6264 HQ – Field Training
- Account 6265 MCCA Training

**Contra expense 6827 UFM Transportation of Things Contra**

- Account 6262 Vehicle Maintenance and Gas

Account 6705 Freight

Contra expense 6828 UFM Communications Contra

Account 6303 Postage

Account 6304 Telephone

Contra expense 6829 UFM Contractual Services Contra

Account 6404 Consulting Services

Examples of UFM NAF accounting entries follow:

To record the receivable to Defense Finance and Accounting Service (DFAS) in each quarter and, in some cases, at year-end:

Debit: Receivable (1299)

Credit: UFM Unearned Income (2610)

To record the check received from Defense Finance and Accounting Service (DFAS):

Debit: Cash (1XXX)

Credit: Receivable (1299)

During the month, the following entries will be made to record MWR program expenses:

Debit: Expense (6XXX)

Credit: Liability (2XXX)

Debit: Liability (2XXX)

Credit: Cash (1XXX)

At month-end, the MCCS finance officer will identify the amount of unearned revenue to apply to each MWR program and record the following entry:

Debit: UFM Unearned Income (2610)

Credit: UFM Contra (68XX)

Monthly entries to the MWR programs may be made using summary transactions. Contra account entries may be made for any month within the current APF fiscal year.

Since the MWR expenses authorized APF should equal or exceed the UFM income, the UFM unearned income should normally be zero at the end of the current APF fiscal year.

#### **UFM Eligible NAF Billets:**

The MOA will include an enclosure that identifies the NAF billets that are eligible to be funded via the UFM practice. The purpose of this enclosure is to identify the NAF billets, and the



associated percentages of salaries and benefits, eligible for funding via the UFM practice. The following chart illustrates the minimum information that must be included.

#### **UFM ELIGIBLE NAF BILLETS ENCLOSURE**

<b>LINE NO.</b>	<b>BILLET DESCRIPTION</b>	<b>ALPHA GRADE</b>	<b>PERCENT UFM ELIGIBLE</b>
12	Head, MCFTB	NF-5	100
23	Accounting Tech	NF-3	50
32	Recreation Spec	NF-4	100
112	Network Tech	NF-4	60
Etc.			

Although the enclosure will identify the UFM eligible billets, the AC/S MCCA or MCCA Director will allocate UFM funding between labor and other costs to optimize mission accomplishment.

Addendums to the MOA will identify additional billets eligible for payment through the UFM practice, if the additional billets will be funded through the current MOA.

Due to privacy considerations, the enclosure to the MOA should not identify salary or personal information specific to an employee.

The conversion of employment positions from appropriated funded to nonappropriated funded is at the discretion of the Commander. The conversion of employees must be done in accordance with Public Law 107-314 (see enclosure (1)).

**MEMORANDUM OF AGREEMENT BETWEEN  
MORAL, WELFARE AND RECREATION DEPARTEMNT  
AND NAVAL (STATION NAME)**

**Regional Commander common support costs to MWR:** The (STATION NAME) will provide common support to MWR that protect the health and safety of all participants, employees, resources and property, structural integrity of facilities, fire and security, and utilities and rents as authorized by DON FMPM.

**MOA agreement for authorized APF direct operating costs to MWR:** APF funding will be transferred to MWR at the beginning of each quarter through the UFM processes. If available, APF funding may be transferred to MWR for the entire year appropriation. Public Law 107-314, section 323 (Chapter 147 of title 10, United States Code, was amended by adding at the end, the following new section) section 2494, Uniform Funding and Management of Morale, Welfare and Recreation Programs. This amendment allows funds appropriated to the Department of Defense and available for Morale, Welfare, and Recreation Programs may be treated as nonappropriated funds and expended in accordance with laws applicable to the expenditures of nonappropriated funds. When made available for Morale, Welfare, and Recreation programs under such regulations, appropriated funds shall be considered to be nonappropriated funds for all purposes and shall remain available until expended. This funding applies only to programs authorized to receive APF support.

**Funding:** Subject to the availability of funds, the APF will be provided to the MWR Department as direct support to be executed through the UFM program. Funding for positions that are currently civil service that become vacant during the execution year shall be reviewed for funding under the UFM program for NAF labor or other services. Funds provided under the UFM program will be reflected in OP-34 budget exhibit, and the OP-32 under line 998 25.2400- Other Services (object class code 2500). Any change in budgeted funds, as a result of CNI, Regional Command action or local circumstances, will be reflected in a subsequent amendment to this MOA.

**Effective Period:** 01 October 20XX to 30 September 20XX.

**Original MOA amounts**

SI MW	1 <sup>st</sup> QTR	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr
NAF Labor	\$XX,XXX	\$XX,XXX	\$XX,XXX	\$XX,XXX
Other	\$XX,XXX	\$XX,XXX	\$XX,XXX	\$XX,XXX
<u>SI CD</u>	1 <sup>st</sup> QTR	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr
NAF Labor	\$XX,XXX	\$XX,XXX	\$XX,XXX	\$XX,XXX

Other	\$XX,XXX	\$XX,XXX	\$XX,XXX	\$XX,XXX
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**Annual Total \$XXX,XXX**

**AMENDED  
MEMORANDUM OF AGREEMENT BETWEEN  
MORAL, WELFARE AND RECREATION DEPARTEMNT  
AND NAVAL (STATION NAME)**

**Amended MOA amounts**

SI MW	1 <sup>st</sup> QTR	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr
NAF Labor	\$XX,XXX	\$XX,XXX	\$XX,XXX	\$XX,XXX
Other	\$XX,XXX	\$XX,XXX	\$XX,XXX	\$XX,XXX
<u>SI CD</u>	1 <sup>st</sup> QTR	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr
NAF Labor	\$XX,XXX	\$XX,XXX	\$XX,XXX	\$XX,XXX
Other	\$XX,XXX	\$XX,XXX	\$XX,XXX	\$XX,XXX
<b>Amended Annual Total</b>		<b>\$XXX,XXX</b>		

**Effective Period:** xx Month 20XX to xx Month 20XX.

Submitted:

_____ <b>MWR Director</b>	_____ Date	_____ <b>Regional Comptroller</b>	_____ Date
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Approved:

_____ <b>Commanding Officer</b>	_____ Date	_____ <b>Regional Commander</b>	_____ Date
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**MEMORANDUM OF AGREEMENT (MOA)**  
**UNIFORM FUNDING AND MANAGEMENT OF MWR PROGRAMS**

**Installation common support costs to MCCS:** [COMMAND NAME] will provide common support to MCCS that protect the health and safety of all participants, employees, resources and property, structural integrity of facilities, fire and security, utilities, etc.

**MOA agreement for authorized APF operating costs to MCCS:** Public Law 107-314, Section 323 (Chapter 147 of title 10, United States Code, was amended by adding at the end the following new section) Section 2494, Uniform Funding and Management of Morale, Welfare and Recreation Programs. This amendment allows that funds appropriated to the Department of Defense and available for Morale, Welfare, and Recreation Programs may be treated as nonappropriated funds and expended in accordance with laws applicable to the expenditures of nonappropriated funds. When made available for Morale, Welfare, and Recreation programs under such regulations, appropriated funds shall be considered to be nonappropriated funds for all purposes and shall remain available until expended. This funding applies only to MWR programs authorized to receive APF support in accordance with DoDI 1015.15.

**Funding:** Subject to the availability of funds, the appropriated funding identified below will be transferred to MCCS at the beginning of each quarter through the UFM practice. If available, APF funding may be transferred for the entire year appropriation. Any change in budgeted funds, will be reflected in a subsequent amendment to this MOA.

**Effective Period:** 01 October 20XX to 30 September 20XX.

<b>PROGRAMS UFM ELIGIBLE</b>	<b>CAC</b>	<b>FIRST</b>	<b>SECOND</b>	<b>THIRD</b>	<b>FOURTH</b>	<b>TOTAL</b>
MCFTB	SHG0					
CHILD/YOUTH/TEENS	SJG0					
LIFELONG LEARNING	SKE0					
SEMPER FIT	SLQ0					
BUSINESS OPS	SM17					
GENERAL SUPPORT	SN11					
<b>TOTAL</b>						

Positions that are currently APF funded may be reviewed for potential conversion to NAF funding pursuant to Public Law 107-314, Section 323.

**Billets Funded via the UFM Practice:** The enclosure identifies the NAF billets that are eligible for labor and benefits funding provided by this MOA. The AC/S MCCS or MCCS Director will determine the actual mix between labor and other costs.

Submitted:

\_\_\_\_\_  
AC/S MCCS/MCCS Director

\_\_\_\_\_  
Date

\_\_\_\_\_  
Comptroller

\_\_\_\_\_  
Date

Approved:

\_\_\_\_\_  
Commanding General/Officer

\_\_\_\_\_  
Date

**SAMPLE ENCLOSURE TO MOA**

**UFM ELIGIBLE NAF BILLETS**

<b>LINE NO.</b>	<b>BILLET DESCRIPTION</b>	<b>ALPHA GRADE</b>	<b>PERCENT UFM ELIGIBLE</b>
12	Head, MCFTB	NF-5	100
23	Accounting Tech	NF-3	50
32	Recreation Spec	NF-4	100
112	Network Tech	NF-4	60
Etc.			