



REPLY TO
ATTENTION OF

DEPARTMENT OF THE ARMY
US ARMY COMMUNITY AND FAMILY SUPPORT CENTER
4700 KING STREET
ALEXANDRIA VA 22302-4406

CFSC-FM-C

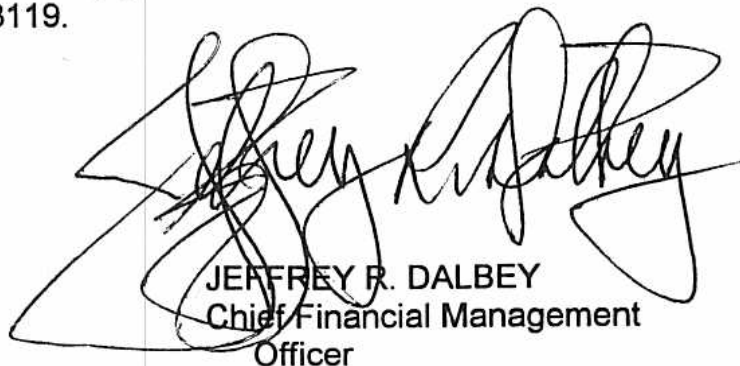
FEB 16 2001

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Reporting I.M.P.A.C. Card Rebates Received By Field Operating Nonappropriated Fund Instrumentalities (NAFIs)

1. This is Nonappropriated Fund (NAF) Financial Management Memorandum 01-1. Please distribute this memorandum to all MACOM and Installation Morale, Welfare, and Recreation (MWR) Fund managers, MWR fund division chiefs, and Central Accounting Offices (CAOs).
2. The purpose of this memorandum is to provide financial management guidance for reporting the I.M.P.A.C. card rebates that are received by field operating NAFIs (MWR single funds).
3. The I.M.P.A.C. card rebate posted quarterly by I.M.P.A.C., is based on sales volume and speed at which bills are paid and are not directly tied to specific purchases. Therefore, rebates *should not be* reported as a reduction of expense and/or allocated under various MWR fund operating programs. The rebate is income to the MWR fund above the operating program level. Report the rebate income under MWR fund Administration, i.e., Program Code RP – IMWRF Admin, in Department Code G1 – Administration.
4. This memorandum has been coordinated with DFAS-AUCB/IO. Point of contact (POC) for financial management is Mr. Arleigh Wentzel, DSN 761-7299, commercial (703) 681-7299. The POC for accounting guidance is Mr. Charles Thompson, DSN 699-3119, commercial (317) 510-3119.

FOR THE COMMANDER:



JEFFREY R. DALBEY
Chief Financial Management
Officer

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COMMANDER
U.S. ARMY FORCES COMMAND, ATTN: AFPI-MWR, AFPI-MWC