



DEPARTMENT OF THE ARMY
FAMILY AND MORALE, WELFARE AND RECREATION COMMAND
US ARMY INSTALLATION MANAGEMENT COMMAND
4700 KING STREET
ALEXANDRIA VA 22302-4406

REPLY TO
ATTENTION OF

IMWR-FMC

29 APR 2009

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Emergency Essential Civilians

1. This is Nonappropriated Fund (NAF) Financial Management Memorandum 09-02. Please distribute this memorandum to all Region/MACOM and Garrison Morale, Welfare, and Recreation (MWR) Directors, MWR program managers, Financial Management Division Chiefs, and Central Accounting Offices (CAOs).

2. NAF Instrumentalities are participating in a program administered by the Family and Morale, Welfare, and Recreation Command (FMWRC) to send MWR employees downrange as Emergency Essential Civilians (EECs) to deliver MWR programs and services to Soldiers in theater. The Multi-National Corps – Iraq (MNC-I) provides appropriated funds (APF) to pay the costs associated with this program through a Military Interdepartmental Purchase Request (MIPR) issued to FMWRC.

3. Separately, FMWRC enters into a MWR APF memorandum of agreement (MOA) with the Installation Management Command (IMCOM) MWR Fund. When the MOA is signed, the IMCOM MWR Fund bills the Defense Finance and Accounting Service (DFAS). DFAS then transfers cash to the IMCOM MWR Fund, which subsequently makes cash (NAF) distributions to the sending garrison MWR Funds to pay the costs of sending the employees (payroll and travel).

4. Accounting guidance is as follows:

a. All direct expenses (e.g., labor and travel) resulting from employees serving as EECs are authorized appropriated funds. Sending garrisons will continue to report the expenses of these employees in the programs and locations used prior to EEC service, but will use department GJ, APF Support - Emergency Essential Civilian (EEC). Garrison DFMWRs will need to initiate personnel actions to effect the change of department. In the event the action is effective within a pay period, labor transfers will be necessary to charge each department properly for the applicable time during that pay period.

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b. Upon receipt of cash from the IMCOM MWR Fund, debit General Ledger Account Code (GLAC) 101, US Cash, and credit GLAC 265, Unearned Income – Local MOA – UFM. Local MOA GLACs are used because the funds are outside of the base MWR APF funding resulting from the central MWR APF MOA between FMWRC and IMCOM.

c. As expenses are incurred, record them in the same GLACs as would normally be used. To offset the expense, debit GLAC 265, Unearned Income – Local MOA – UFM; and credit GLAC 561, UFM/USA Income – Local MOA – Payroll, or GLAC 562, UFM/USA Income – Local MOA – Non-payroll.

5. This guidance applies only while an employee is in EEC status. Upon the employee's return, the employee's expenses are recorded in the program and department to which assigned. A second personnel action issued locally will be necessary for that assignment.

6. This memorandum has been coordinated with NAF Financial Services.

7. Point of contact for this action is Mr. Benjamin F. Sands, III, DSN 761-7305, commercial (703) 681-7305, e-mail benjamin.f.sands@us.army.mil.

FOR THE COMMANDER:



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Chief Financial Management Officer

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CHIEF, NAF FINANCIAL SERVICES