



REPLY TO  
ATTENTION OF

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

IMWR-FMC

12 OCT 2007

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: New General Ledger Account Code

1. Reference Memorandum, IMWR-FMC, 1 Jun 07, subject: Fiscal Year 2008 (FY 08) Nonappropriated Fund Instrumentalities (NAFIs) Financial Management Operating Guidance.
2. This is Nonappropriated Fund (NAF) Financial Management Memorandum 08-01. 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).
3. Enclosures 8 and 9 of reference 1, available at [www.armymwr.org](http://www.armymwr.org), provide detailed instructions and guidance pertaining to the reporting of expenses for items which meet the nonappropriated fund (NAF) criteria for fixed assets but are funded through either the Uniform Funding and Management (UFM) or the MWR Utilization, Support and Accountability (MWR USA) processes. This guidance states that these items are to be expensed using general ledger account code (GLAC) 742 (Furniture and Equipment Expense). However, this GLAC is also used to report all expendable items whether funded by NAF or through the UFM or MWR USA processes resulting in the inability for management to separately identify from the financial reports those items purchased through these processes which did meet the NAF fixed asset criteria. After publication of reference, we were notified by Defense Finance and Accounting Services (DFAS) that it would be possible to issue a new GLAC to be used to separately identify the expendable items from the UFM process procured items meeting the NAF fixed asset criteria. Therefore, the title of GLAC 742 has been changed to Capital Items – UFM and can only be used under the APF Support Departments (GL, GF, GH and GJ). A new GLAC code (761 Expendable Furniture and Equipment Expense) has been established for use in FY 08 to be used for NAF funded expendable equipment as well as those procured through the UFM and MWR USA processes which do not meet the NAF fixed asset criteria.
4. This memorandum has been coordinated with Mr. Neil Anderson, DFAS-Indianapolis, DSN 699-7697, commercial (317) 510-7697.

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5. Point of contact for MWR financial management is Mrs. Christine A. French, DSN 761-7298, commercial (703) 681-7298.

FOR THE COMMANDER:



JEFFERY A. GIBERT  
Chief Financial Management Officer

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