



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

09 NOV 2007

IMWR-FMC

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: New General Ledger Account Codes

1. This is Nonappropriated Fund (NAF) Financial Management Memorandum 08-03. 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. New general ledger account codes (GLACs) have been created for the reporting of execution through Uniform Funding Management those specific initiatives which are normally funded through supplemental type funding received by this headquarters and for which separate and easily identifiable NAF financial reporting must be maintained. The new codes are:
 - a. GLAC 276 – Deferred Income – UFM – Special
 - b. GLAC 563 – UFM Income – Special - Payroll
 - c. GLAC 564 – UFM Income – Special – Nonpayroll
3. These GLACs may only be used when specific guidance is provided by this headquarters. This will normally occur at the time an applicable cash transfer is made from this headquarters. The transfer notification memorandum will, when applicable, stipulate the use of these GLACs for recording the transfer and use of the funds on the garrison financial records.
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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