



DEPARTMENT OF THE ARMY  
US ARMY INSTALLATION MANAGEMENT COMMAND  
HEADQUARTERS, UNITED STATES ARMY GARRISON JAPAN  
UNIT 45006  
APO AP 96343-5006

AMIM-JNW (215-1)

STANDARD OPERATING PROCEDURE  
FOR ALL ELIGIBLE UNITS

SUBJECT: Standard Operating Procedure (SOP) for Unit Funds

1. REFERENCES:

- a. Army Regulation (AR) 215-1, Military Morale, Welfare, and Recreation Programs and Nonappropriated Fund Instrumentalities, 24 September 2010.
- b. AR 215-4, Nonappropriated Fund Contracting, 25 June 2021.
- c. Department of Defense (DoD) Instruction 1015.15, Establishment, Management, and Control of Nonappropriated Fund Instrumentalities and Financial Management Supporting Resources, October 31, 2007 (Incorporating Change 1, March 20, 2008).
- d. Defense Finance and Accounting Service-Indianapolis (DFAS-IN) Regulation 37-1, Chapter 32, Accounting Procedures for Army Nonappropriated Fund Instrumentalities, September 2009.

2. PURPOSE. To establish the policy and procedures to be used in the administration and operation of Unit Funds within the Installation Morale and Welfare, Recreation Fund (IMWRF) at U.S. Army Garrison Japan (USAG Japan). Unit fund support is intended to provide off duty recreational purposes for the collective benefit of all eligible units. USAG Japan, Directorate of Family and Morale, Welfare and Recreation (DFMWR) provides \$10.00 per soldier and \$20.00 for remote sites. **Unit funds expire at the end of each fiscal year and do not carry over.**

3. APPLICABILITY. These procedures supersede all previous policy memoranda released by the DFMWR, USAG Japan on the subject.

4. ELIGIBILITY.

- a. Eligible Units must be assigned to USAG Japan and unit members must be present for duty at the location of the eligible unit.
- b. Eligible units will not request or accept Nonappropriated Fund (NAF) monetary support from more than one Morale, Welfare and Recreation (MWR) agency for the eligible personnel during the same periods of time.

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c. Rotational Units will receive unit funds from their home DFMWR Financial Management Office (FMO). The following are two (2) options to receive their Unit Funds:

(1) Transfer their Unit Funds to the area where they are on rotation.

(2) Coordinate to have their home DFMWR FMO contact USAG Japan, DFMWR FMO when they are on rotation to prepare an agreement of reimbursement for the Units Funds used while on rotation.

## 5. RESPONSIBILITIES.

a. Unit Fund Coordinator (FMO):

(1) The Unit Fund Coordinator serves as the Program Manager of the USAG Japan Unit Fund program.

(2) The Unit Fund Coordinator will maintain all files to include Assumption of Command memorandums, and Department of Defense (DD) Form 577 (Signature Cards) for the current Unit Fund Custodians, and all funding requests.

(3) The Unit Fund Coordinator monitors Unit Fund spending and provides advice pertaining to units.

(4) The Unit Fund Coordinator tracks and processes Unit Fund requests, and ratifications.

(5) The Unit Fund Coordinator provides Unit Fund Custodians a financial report of the current balance upon request.

(6) The Unit Fund Coordinator processes Transfer Between Activities (TBAs) for all fees and charges incurred at a DFMWR facility.

(7) The Chief, FMO will serve as the Unit Fund Petty Cash Custodian and approve all Unit Fund Requests.

b. Unit Commanders:

(1) Designate a Unit Fund Custodian and an Alternate in writing. It is recommended that the custodian and alternate should be grade E-7 or above.

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(2) Ensure proper usage of Unit Funds.

(3) Ensure use of funds are equitably provided to all eligible personnel assigned to the unit, and not for a specific group.

c. Unit Fund Custodians:

(1) Submit unit's strength numbers to include all Soldiers assigned to the unit and will be based on the Unit Personnel Accountability Report (AAA-162) or "Alpha Roster" to the FMO annually. **The submitted AAA-162 will not contain any Personally Identifiable Information (PII).**

(2) Attend a Unit Fund training briefing before handling the Unit Fund account and review the Unit Fund SOP and checklist. These briefings are conducted on a one-on-one basis with the Unit Fund Coordinator.

(3) Submit all procurement and Unit Fund requests to the Unit Fund Coordinator.

(4) Ensure that funds are utilized for their intended purposes in accordance with (IAW) AR 215-1, and this SOP.

(5) Keep the Unit/Company Commander informed on matters pertaining to the Unit Funds.

(6) Submit the Assumption of Command memorandum, and the DD Form 577 (Signature Cards) to the FMO prior to use of Unit Funds.

(7) Maintain a file, to include copies of all receipts for expenditures. The original receipts for expenditures will be submitted to the FMO within 5 (five) working days following the event. If receipts are not turned in, additional funds will not be signed out to the unit until this is accomplished.

(8) Maintain Unit Fund files to include copies of activation orders, DD Form 577 (Signature Cards), Assumption of Command memo, ratification memorandums, annual inventory of unit fund property, Unit Fund requests, and Unit Fund monthly financial statements prepared by the FMO.

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## 6. POLICY.

a. Unit Funds are an annual NAF distribution to Soldiers directly from revenue generated in DFMWR programs. Service members from "sister services" assigned to units that are tenant units on USAG Japan installations are also supported at the same distribution rate (by DoD policy). The distribution is made to each unit. The Unit Fund distribution for USAG Japan is \$10.00 per service member and \$20.00 per service member for remote sites. This amount is subject to change annually depending on availability of funds.

b. The DoD Civilian employees, Master Labor Contract workers, and contracted personnel are not included in the allocation and are not entitled to receive a direct benefit from Unit Funds.

c. The unit strength report will determine each unit's fiscal year allocation. Units will provide the FMO a copy of their updated unit manning document annually. The allocation to each unit is determined by multiplying the unit's military strength by \$10.00 or \$20.00 for remote sites. The unit allocation will not change during the year unless the unit's strength changes by 25% (increase or decrease), or if there is a rotation assignment.

d. Unit Funds can **only** be spent on items open to or for the benefit of all military members in the unit.

e. Units will not request nor accept NAF Unit Fund support from more than one Family and MWR program.

f. Unexecuted Unit Funds are not authorized to be carried over from one fiscal year to the next.

g. Unit Fund support will be extended to Army units deployed to Japan, to include Army Reserve units that are deployed to Japan to support annual military training exercises. The allocation will be based on the number of days the unit was deployed to Japan (i.e., number of days unit is deployed to Japan/365 x \$10.00 x the number of Soldiers). This allocation will apply to rotational units upon agreement of reimbursement. Exceptions to this rule will be approved on a case by case basis.

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h. Units may increase their Unit Funds through fundraising activities. These funds are considered Informal Unit Funds. In all cases, these fundraising activities must be approved in advance IAW installation fundraising guidance. The USAG Japan requires that all requests be approved by FMO, Staff Judge Advocate Office and the Director, DFMWR. **Safekeeping of funds will be the responsibility of the Unit.**

i. Units who previously deposited Informal Unit Funds through fundraising activities may request distribution of these funds at any time during the FY. The DFMWR will no longer require units to deposit Informal Unit Funds and will no longer handle Informal Unit Funds. Only formal Unit Funds distributed by the DFMWR.

j. Purchases under \$500.00 will be reimbursed with Petty Cash unless an advance is approved by the Chief, FMO. Purchases will only be reimbursed when written approval is granted by the Chief, FMO prior to acquisition.

k. Purchases over \$500.00 will be reimbursed by check. Purchases will only be reimbursed when written pre-approval is granted by the Chief, FMO.

l. The MWR Unit Fund request should be submitted at least 10 working days prior to the event day.

m. Authorized uses of Unit Funds:

(1) The MWR Unit Funds are to be used to benefit all unit Soldiers for off-duty recreational purposes. In general, purchases are authorized if all members of the unit IAW AR 215-1, paragraphs 5-13 and 5-14. Unit Funds will not be used to meet the needs of select personnel. The sole exception to this rule is that Unit Funds may be used to discount costs to lower graded Soldiers (E-5 and below) to attend Command social events such as the Army Birthday Ball or Army Christmas Ball.

(2) Common/authorized uses of Unit Funds: To support Organization Day activities, unit outings and social events.

(3) Food purchases for unit organization days, unit outings, and social events are authorized IAW AR 215-1, paragraph 5-13. Any food items purchased off-post must be inspected and approved by the Public Health Activity-Japan.

(4) Any use of personal credit cards or cash to make unit purchases requires prior authorization in writing from FMO.

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n. Prohibited uses of Unit Funds include the following:

- (1) Items authorized Appropriated Fund (APF) (mission dollar) support.
- (2) Contributions to charities.
- (3) Personal Items (e.g., memo pads, business cards, and so forth).
- (4) Uniform items.
- (5) Change of Command ceremonies, command representation, retirements, funerals, scholarships, education, personal loans, or drug paraphernalia.
- (6) Family Readiness Group support requirements.
- (7) Soldier of the Quarter/Year awards.
- (8) Purchase of any type of equipment.
- (9) Purchase of alcoholic beverages.
- (10) Items that cannot withstand the test of public scrutiny or which could be deemed a misuse or waste of Soldier dollars.

o. Units are authorized banking privileges offered on Camp Zama. Banking privileges are authorized unless revoked in writing by the Garrison Commander or successor of the financial institution.

7. The proponent and point of contact for this SOP is Mr. Gregory Anger, Chief, Financial Management Branch, NAF Support Management Division at (315) 263-5572 or e-mail: [gregory.p.anger.naf@army.mil](mailto:gregory.p.anger.naf@army.mil).

4 Encls

1. Unit Fund Custodian Checklist
2. Unit Fund Request Form
3. DD Form 577
4. Ratification Template

RICK S. BOSCH  
Director, Family and Morale,  
Welfare and Recreation