

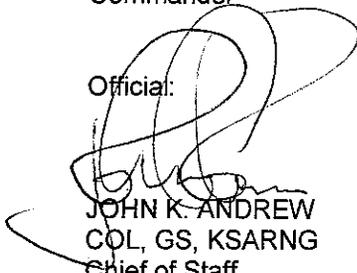
Morale, Welfare, and Recreation

Unit Morale Support Funds

By Order of The Adjutant General:

JOHN E. DAVOREN
Brigadier General, KSARNG
Commander

Official:



JOHN K. ANDREW
COL, GS, KSARNG
Chief of Staff

History. This issue revises the policies and procedures previously contained in KSARNG SOP 215-1, 1 May 2002.

Summary. This publication outlines the procedures associated with the management of unit morale support fund dividends. These procedures will be used for controlling the dividends issued to KSARNG units.

Suggested Improvements. The proponent of this publication is the USPFO for Kansas. Users are invited to send comments and suggested improvement to USPFO for Kansas, ATTN: NGKS-PFR, 2737 S Kansas Ave, Topeka, KS 66611-1170.

Distribution. A

Contents (Listed by paragraph and page number)

Chapter 1 - General

Purpose 1-1, page 3
References 1-2, page 3
Explanation of abbreviations and terms 1-3, page 3
Installation Commander 1-4, page 3
Fiscal Year 1-5, page 3
Consolidation of Fund Accounts 1-6, page 3
Fund Utilization 1-7, page 3
Fund Accountability 1-8, page 3

Chapter 2 - Authorization and Funding

Authorization to Establish Morale Support Funds 2-1, page 3
Requesting Funds for Units Performing Unit Annual Training 2-2, page 3
Requesting Funds for Units with Year Round, Fragmented or Modular Training 2-3, page 4
Requesting Funds for Full Time Support Personnel 2-4, page 4

Chapter 3 - Fund Administration

General 3-1, page 4
Nonappropriated Fund Receipt and Disbursement Voucher 3-2, page 5
Taxes 3-3, page 5
Expenditures 3-4, page 5
Cash, Property and Reconciliation Record 3-5, page 5
Property Records 3-6, page 5
Bank Statements 3-7, page 5
References 3-8, page 5
Disposition of Records 3-9, page 5
Disposition of Property 3-10, page 5

Inspections 3-11, *page 5*
Disestablishment Procedures 3-12, *page 5*

Chapter 4 – Council Records

Council Appointment 4-1, *page 6*
Council Meetings 4-2, *page 6*

Chapter 5 – Battalion Funds

General 5-1, *page 6*
Authorization 5-2, *page 6*
Requesting Funds 5-3, *page 6*
Fund Administration 5-4, *page 6*

Appendix A – References, *page 7*

Appendix B – Explanation of Abbreviations & Terms, *page 7*

Appendix C – Documentation and Form Samples

Figure C-1: Annual Training Request for Dividends, *page 9*
Figure C-2: FTS Request for Dividends, *page 10*
Figure C-3: Certificate of Fund Transfer, *page 11*
Figure C-4: Bank Letter, *page 12*
Figure C-5: Receipt DA Form 2107, *page 13*
Figure C-6: Expenditure DA Form 2107, *page 14*
Figure C-7: CPRR DA Form 5627-R, *page 15*
Figure C-8: Property Record DA Form 4078, *page 16*
Figure C-9: Council Appointment, *page 17*
Figure C-10: Council Minutes, *page 18*
Figure C-11: Fund Manager Appointment, *page 19*
Figure C-12: Unit Account CPRR, *page 20*
Figure C-13: Request for Isolated Status Validation, *page 21*

Appendix D – Management Control Evaluation Checklists

D-1 Unit Fund Checklist, *page 22*
D-2 Battalion Fund Checklist, *page 22*

Chapter 1 General

1-1. Purpose. This SOP prescribes policies and procedures for requesting, utilizing and managing Unit Morale Support Funds (MSF) in conjunction with the references. This SOP is applicable to all units of the Kansas Army National Guard. In the event of mobilization, the provisions of references indicated in Appendix A apply. This regulation is applicable to Federal nonappropriated dividend funds, account for KS Recycling Program distribution and account for active duty (AD) funds upon demobilization, DoD 7000.14-R volume 13.

1-2. References. Required and related publications are listed in Appendix A.

1-3. Explanation of abbreviations and terms. Abbreviations and terms used in this regulation are listed in Appendix B.

1-4. Installation Commander. The Adjutant General of Kansas is the "Installation Commander" where that term is used in AR 215-1.

1-5. Fiscal Year. The fiscal year for this fund is 1 October through 30 September.

1-6. Consolidation of Fund Accounts. Battalions with organic companies or batteries may consolidate funds at battalion level. These funds will be called Battalion Morale Support Funds, AR 215-1 paragraph 6-2g.

1-7. Fund Utilization. Unit fund dividends are held in trust to be used for command morale, welfare, and recreational activities of collective benefit to unit personnel, AR 215-1 paragraph 6-1c.

a. When possible, these funds should be utilized during Annual Training (AT) to provide maximum benefit to all unit members present. See AR 215-1 paragraph 5-13 for authorized uses of nonappropriated funds. See AR 215-1 paragraph 5-14 for unauthorized uses of nonappropriated funds. See AR 215-1 paragraph 8-29 for category A (AR 215-1 paragraph 3-7) unit activities which include welcome home unit activities.

b. Some authorized expenditures include: T-shirts and other items that every member of organization will receive (such as mug, coin, bag); partial or whole expense of a meal (picnic, holiday) that every member of the organization will have the opportunity to partake; sports equipment that every member of the organization will have the opportunity to utilize; other items of esprit d' corps that every member of organization can have the opportunity to partake (crested door mat). Also, the funds can be used to purchase the award plaque for NCO/Soldier of the Quarter etc, the concept being every member has the opportunity to compete although only one ends up with the plaque.

1-8. Fund Accountability. Fund will account for all Federal monies derived from nonappropriated morale welfare dividend funds paid to ARNG units by the appropriate Coordinating Garrison, including state recycling program funds, DoD 7000.14-R volume 13 and AR 215-1 paragraph 17-16.

Chapter 2 Authorization and Funding

2-1. Authorization to Establish Morale Support Funds. All units of the Kansas Army National Guard have the option per AR 215-1 paragraph 6-1b to establish Morale Support Funds. A unit or battalion must submit an Isolated Unit Status Questionnaire to IMCOM SER MWR, ATTN: IMSE-MWD, 1596 Hardee Ave, SW, Ft McPherson GA 30330-1057 for authorization to receive funds. See Figure C-13. Units must have an active MSF to obtain distribution from the KS Recycling Program.

2-2. Requesting Funds for Units Performing Unit Annual Training.

a. Units performing unit AT at an installation or training site that has an Installation Morale Welfare and Recreation Fund (IMWRF), will request payment of unit dividends from the installation where training is

performed. Units will submit the present-for-duty strength, to include officers, warrant officers, enlisted and attached soldiers, on the first day the unit is on AT. Strength will not include Full Time Support (FTS) soldiers attending AT with the unit. The fund manager of a Battalion Morale Support Fund will be responsible for requesting the dividends for those unit funds that he administers.

b. Units performing AT at an installation that does not have an IMWRF, will request dividends NLT the 3rd day after AT commences. Dividends may be requested from Directorate Morale, Welfare and Recreation Fund, ATTN: DFMWR-FMB, PO Box 2368, Fort Riley, KS 66442-6400.

c. The formula for computing dividends is the number of soldiers, times the number of AT days, times the rate per the IMCOM SER MWR memorandum.

d. Requests will be submitted in duplicate and supported by a statement indicating the AT site and dates of AT. Enclose a copy of the orders directing AT for the unit. Figure C-1 is a sample request.

2-3. Requesting Funds for Units with Year Round, Fragmented, or Modular Training

a. Units whose soldiers perform AT in a year round, fragmented, or modular training will submit their request for unit dividends annually to arrive not later than 15 October. FTS soldiers will not be included in this request. Request will be forwarded to Directorate Morale, Welfare and Recreation Fund, ATTN: AFZN-CAM, PO Box 2368, Fort Riley, KS 66442-6400.

b. The formula for computing dividends is the number of soldiers, times the number of AT days, times prescribed rate per IMCOM SER MWR memorandum. Figure C-1 is a sample request.

2-4. Requesting Funds for Full Time Support (FTS) Personnel.

a. FTS personnel are AGR personnel and soldiers placed on ADSW or AT status for 30 or more days performing FTS service at a National Guard unit that is remote from MWR facilities. Also includes regular Army personnel performing FTS service at a National Guard unit.

b. Units with FTS personnel will submit their request for unit dividends quarterly to arrive not later than tenth (10th) calendar day of the first month of each quarter for the prior quarter strength. Request will be forwarded to Directorate Morale, Welfare and Recreation Fund, ATTN: AFZN-CAM, PO Box 2368, Fort Riley, KS 66442-6400.

c. The formula for computing FTS dividends is the number of soldiers, times the prescribed rate per IMCOM SER MWR memorandum. Figure C-2 is a sample request.

Chapter 3

Fund Administration

3-1. General.

a. Fund records will be filed under ARIMS System, AR 25-400-2. TAG-KS policy is to maintain fund records in a 3-ring binder divided by each type of document(s) as listed below:

(1) 215-1d Nonappropriated Fund Account Files (Morale Support Fund). Section will include DA Forms 5627-R and DA Forms 2107. Receipts will be filed with DA Form 2107

(2) 215-1d Nonappropriated Fund Account Files (Council Minutes).

(3) 215-1d Nonappropriated Fund Account Files (Bank Statements).

(4) 215-1d Nonappropriated Fund Account Files (Council Appointment Orders). This section will have the Certificate of Fund Transfer, Council Appointment Order, and letter to the bank of the change

(5) 215-1d Nonappropriated Fund Account Files (Inspections).

(6) 215-1d Nonappropriated Fund Account Files (Property Records). This section will include DA Forms 4078 and letter(s) requesting disposal of property.

(7) 215-1d Nonappropriated Fund Account Files (Checkbook).

(8) Reference Publication Files. This section will contain AR 215-1, IMCOM SER MWR memorandum and KSARNG SOP 215-1.

b. Fund records and documents will indicate the fund is an instrumentality of U.S. government, AR 215-1 paragraph 4-1a. Title of fund will be indicated as Unit or Battalion Morale Support Fund (Designation. and Location), AR 215-1 paragraph 13-2b. Example: *Bn MSF 327 Sig Bn Healy KS*.

c. All records will be prepared in ink, indelible pencil or typewritten. The fund manager will initial corrections (TAG-KS policy). The fund manager is the commander or his designated representative, AR 215-1 paragraph 6-2f.

d. The fund manager is the commander or his designated representative, AR 215-1 paragraph 6-2f. Fund manager will establish a bank account to deposit funds. Access to the account will include the fund manager and at least one alternate. Petty cash is not authorized.

e. On change of fund manager, a certificate of fund transfer and a letter to the bank will be affected (KS-TAG Policy). For samples, see Figures C-3 and C-4.

3-2. Nonappropriated Fund Receipt and Disbursement Voucher (DA Forms 2107).

a. DA Form 2107 will be used for all receipts and expenditures to the fund. DA Forms 2107 will fully identify the transaction and will be supported by attached documents, such as vendor invoices, bills, receipts, deposit slips, statements of donations, etc, AR 215-1 paragraph 6-2f.

b. DA Forms 2107 will be numbered consecutively beginning with the number one (1) each fiscal year. Forms will be filed in numerical order (KS-TAG Policy). See Figures C-5 and C-6 for samples of DA Forms 2107.

c. The fund manager will sign DA Forms 2107, AR 215-1 paragraph 6-2f.

3-3. Taxes. State and/or local taxes greater than \$10.00 for a single transaction will not be paid from the fund, AR 215-1 paragraph 4-16. Fund managers will establish an EIN for the fund.

3-4. Expenditures. Expenditures made will be within those authorized, AR 215-1 paragraphs 5-13 and 5-14.

3-5. Cash, Property and Reconciliation Record (CPRR) (DA Form 5627-R). A CPRR will be prepared in accordance with Figure C-7.

3-6. Property Records. Property records for non-expendable property will be accounted for on Property Control and Depreciation Record (DA Form 4078). Figure C-8 is a sample. Life and depreciation columns will not be used. Property record will be on file even if there is no property and will indicate "No Property in this account as of (date)". (TAG-KS policy)

3-7. Bank Statements. Bank statements (monthly or quarterly if no monthly statements) will be reconciled upon receipt. The fund manager will sign each bank statement indicating reconciliation. (TAG-KS policy).

3-8. References. References will be on file in the binder, in the unit library or available electronically.

3-9. Disposition of Records. Fund records, except for property records (DA Form 4078) may be destroyed three years after they are inspected. Property records will be retained so long as accountable property remains on the record. Three years following the removal of all accountable property and inspection of these records, they may be destroyed.

3-10. Disposition of Property. Property owned and accounted for by the fund that is damaged, destroyed, or worn out through fair wear and tear in the course of normal operations, not involving individual culpability or pecuniary liability may be dropped from accountability per AR 215-4 upon submission of justification to USPFO, ATTN: NGKS-PFR.

3-11. Inspections.

a. Inspections will be conducted periodically. Normally, members of JFHQ-KS will do the inspection.

b. Command inspection teams will include an inspection of these funds with appropriate entries on the inspection report.

c. These funds will be subject to periodic review during the Inspector General inspections in accordance with AR 215-1 paragraph 18-1h, AR 20-1 paragraph b-2 and AR 1-201.

3-12. Disestablishment Procedures

a. Upon deactivation of a unit, all cash, assets, and property will revert to the successor fund

- b. Disestablishment of funds for deactivated units that have no successor unit will be requested by letter to TAG-KS, ATTN: AGKS-CAO. Funds will revert to Ft Riley IMWRF per AR 215-1 paragraph 6-2i.
- c. A terminal inspection will be done prior to disestablishment AR 215-1 paragraph 18-1k.

Chapter 4 Council Records

4-1. Council Appointment. A commander that appoints a fund council will have it consist of a fund manager, a recorder and representative unit members, AR 215-1 paragraph 6-2e. See Figure C-9.

4-2. Council Meetings.

- a. Fund council will meet before fund expenditure occurs. Council meetings may be held at any time desired, however, a meeting must be held before funds are expended. (KS-TAG Policy).
- b. Council meetings will be recorded to indicate members present, members absent, and actions taken (KS-TAG Policy).
- c. The fund manager and recorder will sign the minutes of the council meeting. (KS-TAG Policy) Sample minutes are at Figure C-10.
- d. Minutes of the council meeting will be submitted to the commander of the higher headquarters for action/approval (KS-TAG Policy).

Chapter 5 Battalion Funds

5-1. General. A Battalion MSF includes several individual units for the purpose of centralizing the management and administration of the unit's dividends. Guidance in paragraphs 3-1d, 3-3, 3-4 and Chapter 4 above still apply to the units within the Battalion.

5-2. Authorization. The battalion fund manager must submit an Isolated Unit Status Questionnaire for each unit that will be included in the Battalion Morale Support Fund. Refer to paragraph 2-1 above.

5-3. Requesting Funds. The fund manager of a Battalion Morale Support Fund will be responsible for requesting the dividends for those units that are included in the Battalion Fund. Refer to paragraphs 2-2 through 2-4 above.

5-4. Fund Administration

- a. The battalion commander will appoint a fund manager, AR 215-1 paragraph 6-2f. See sample order at Figure C-11.
- b. The battalion will maintain a centralized CPRR of all transactions and one for each individual unit included in the Battalion Morale Support Fund. The unit CPRR is their account record. See Figure C-7.
- c. Upon computation and receipt of dividends due individual units, the Battalion fund manager will credit each respective unit account. (TAG-KS Policy)
- d. Unit's fund managers will transmit expenditure receipts and vendor invoices relating to unit purchases to the Battalion MSF manager. (TAG-KS Policy)
- e. The Battalion Morale Support Fund Manager will effect all payments made for the account of a unit fund. All payments will be accounted for as charges to the unit account. (TAG-KS Policy)
- f. A copy of each unit CPRR will be provided to the unit for placement on bulletin board when funds are received or expended. (TAG-KS policy)

**Appendix A
References**

AR 215-1, Morale, Welfare, and Recreation Activities and Nonappropriated Fund Instrumentalities Memorandum, Isolated and Full Time Support Dividends, IMSE-MWD, Fort McPherson GA DoD 7000.14-R

**Appendix B
Explanation of Abbreviations and Terms**

AD-Active Duty

AMWRF-Army Morale, Welfare, and Recreation Fund

ARNG-Army National Guard

AT-Annual Training

EIN-Employer Identification Number

FTS-Full-time support

Encompasses personnel assigned on a full-time basis for the purpose of organizing administering, recruiting, instructing, or training the ARNG and USAR. These personnel include civilian personnel, members of the Active Army, and personnel serving on Active Guard Reserve status. The Active Guard Reserve Program is a component of the Full-Time Support Program.

Fund Manager

An individual appointed by written authority to exercise administrative and management control of a NAF and chartered with accountability for NAF resources. The official fund manager is the official fund custodian.

IMWRF-Installation MWR Fund

Installation commander

Refers to the commander of an installation, activity, or military community, and for purposes of this regulation, also includes Armed Forces Recreation Centers. It may also mean his or her designate for MWR responsibilities.

MWR-Morale, welfare, and recreation

Nonappropriated fund property

Property procured by, transferred or donated to a NAF and carried on NAF property records.

Nonappropriated funds

Cash and other assets received from sources other than Congressional appropriations. NAFs are Government funds used for the collective benefit of those who generate them. These funds are separate and apart from funds that are recorded in the books of the Treasurer of the United States.

Property

Any tangible object that has value.

RC-Reserve Components

SOP-Standard operating procedure

Appendix C
Documentation and Form Samples

- Figure C-1: AT Request for Dividends
- Figure C-2: FTS Request for Dividends
- Figure C-3: Certificate of Fund Transfer
- Figure C-4: Bank Letter
- Figure C-5: Receipt DA Form 2107
- Figure C-6: Expenditure DA Form 2107
- Figure C-7: CPRR
- Figure C-8: Property Record
- Figure C-9: Council Appointment
- Figure C-10: Council Minutes
- Figure C-11: Fund Manager Appointment
- Figure C-12: Unit Account CPRR
- Figure C-13: Request for Isolated Status Validation

Figure C-2: FTS Request for Dividends

Unit Name
Address

Date

Coordinating Installation
Address

Request payment of NAF MWR Army level isolated unit funds for 4th QTR FY 04. Actual head count of military personnel for the period are:

<u>STRENGTH REPORT:</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>TOTAL</u>
Active Components				0
RC/NG Full Time Support				<u>0</u>
Per Capita				\$2
Total Dividends Due				\$0

I certify that the military personnel strength reports above are actual physical count of personnel stationed at this unit. Funds will be used for the collective benefits of all service members during MWR recreational activities.

Signature _____
Commander's Name
Signature Block

Figure C-4: Bank Letter

(Unit Letterhead)

(Date)

SERVICING BANK
ADDRESS
XXXXXXXXXX, KS 00000-0000

Gentlemen/Ladies:

I have this date transferred the Battalion/Unit morale support fund for XXXXXXXXXXXXXXXXXXXX, to XXXXXXXXXXXXXXXXXXXX, who will, until replaced, have authority to draw on the fund deposited in your bank. His signature appears below.

(OUTGOING FUND MANAGER)

(INCOMING FUND MANAGER)

Figure C-7: CPRR

CASH, PROPERTY AND RECONCILIATION RECORD									
UNIT (<u>Battalion</u> or Unit)		DAILY TRANSACTIONS					MONTHLY RECONCILIATION		
DATE	EXPLANATION	R E F	RECEIPT	EXPEND- ITURES	BANK BALANCE	PROP- ERTY	BAL PER BANK	DA FORM 4078	
10OctXX	Balance from last FY				100.00	375.00			
2NovXX	Unit Fund Dividends Received for HHC	1	56.11		156.11				
3NovXX	Unit Fund Dividends Received for Co A	2	31.57		187.68				
3JulXX	Unit Fund Dividends Received for Co B & C	3	36.17(B) 39.60(C)		263.45				
9AugXX	Unit Fund Dividends Received for Co D	4	79.05		342.50				
15AugXX	Unit Fund Expenditure Co D Company Party	5		79.05	263.45				
29SepXX	Unit Fund Expenditure Co A Company Party	6		31.57	231.88				
30SepXX	Fund Balance Outstanding Check: Check 127 \$79.05 Balance carried to Next Fiscal Year		242.50	110.62	231.88	375.00	310.93	375.00	
NOTE:	This CPRR is to be retained in Battalion Records only. The Battalion CPRR is not forwarded to the units.								
	THIS SAMPLE IS FOR BATTALION MORALE SUPPORT FUND OR UNIT MORALE SUPPORT FUND.								

Figure C-8: Property Record

PROPERTY CONTROL AND DEPRECIATION RECORD									
For use of this form, see AR 230-65; the proponent agency is the Office of the Comptroller of the Army.									
DESCRIPTION AND DISPOSITION	DATE ACQUIRED		LIFE YRS.	STOP DEPRECIATION		ACQUISITION COST OR VALUE	IDENTIFICATION NUMBER	LOCATION	DEPRECIATION PER MONTH
	MO.	YR.		MO.	YR.				
TV, Portable, B&W, RCA	JUL	79				\$150.00	SN 0296AA	HHC	
Basketball Jerseys	NOV	78				10 @ \$5.00 ea/\$50.00		Co A	
Table, Tennis	AUG	80				\$ 55.00		Co B	
Equipment, Table Tennis	AUG	80				\$ 20.00		Co B	
Trophy Case	AUG	77				\$100.00		Co D	

DA FORM 4078
1 JUN 73

Figure C-9: Council Appointment

(Date)

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Duty Appointment/Assignment

1. Effective _____ the following are appointed as Unit Morale Support Fund Council.

<u>APPOINTMENT</u>	<u>NAME</u>	<u>SSN</u>
Fund Manager _____ (Non-voting member)	_____	_____
Recorder _____	_____	_____
Member _____	_____	_____
Member _____	_____	_____
Member _____	_____	_____

2. Authority: AR 215-1 paragraph 6-2e.

3. Purpose: To assist the Fund Manager of the Council in administration and safeguarding the Unit Morale Support Fund of _____ IAW current regulations.

4. Period: Until officially relieved or released from assignment.

5. Special Instructions: Council will meet on call of the Fund Manager and at time and date so specified.

Commanding

DISTRIBUTION:

- 1 – Individual
- 1 – Each DA 201 File
- 1 – Unit File
- 1 – Each Headquarters

Figure C-10: Council Minutes

(Unit Letterhead)

(Date)

MEMORANDUM FOR Next Higher Headquarters

SUBJECT: Minutes of Morale Support Fund Council

1. The Council was called to order by the fund manager at _____ hours on _____.

2. Council Members present were:	Council Members absent were:
Fund Manager: _____	_____
Recorder: _____	_____
Member: _____	_____
Member: _____	_____
Member: _____	_____

3. The fund manager gave the following report:	
Net Worth (as of last council meeting)	\$ _____
Money received since last council meeting	\$ _____
Total assets (as of the beginning of meeting)	\$ _____

4. _____ The council did not authorize expenditure of funds.
 _____ The council authorized expenditure of funds not to exceed \$ _____ for
 _____.

If receipt is for an amount exceeding the authorized amount, person making purchase will have to pay the excess.

5. Other items discusses were:

6. The fund manager and council reviewed and approved the Cash, Property, and Reconciliation Record (DA Form 5627-R).

7. The fund financial condition was found to be as follows:

Total Assets (as of beginning of meeting)	\$ _____
Liabilities (authorized at this meeting)	\$ _____
NET WORTH (after payment of authorized liabilities)	\$ _____

8. The council was adjourned at _____ hours.

(Recorder)

(Fund Manager)

(Battalion Commander)

Figure C-11: Fund Manager Appointment

(Date)

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Duty Appointment/Assignment

1. Effective _____, _____ is
(Date) (Grade, Name, SSN)
appointed as Fund Manger, Morale Support Fund for _____.

2. Authority: AR 215-1, paragraph 6-2f.

3. Purpose: Responsible for all unit funds assigned to him for fiscal administration IAW current regulations.

4. Period: Until officially relieved or released from assignment.

Commanding

DISTRIBUTION:

- 1 – Individual
- 1 – DA 201 File
- 1 – Each Headquarters

Figure C-12: Unit Account CPRR

CASH, PROPERTY AND RECONCILIATION RECORD								
UNIT <u>242 Eng Co</u>		DAILY TRANSACTIONS					MONTHLY RECONCILIATION	
DATE	EXPLANATION	R E F	RECEIPT	EXPEND- ITURES	BANK BALANCE	PROP- ERTY	BAL PER BANK	DA FORM 4078
10OctXX	Balance from last FY				-0-	50.00		
3NovXX	Unit Fund Annual Training Dividend	2	31.57		31.57			
29SepXX	Unit Fund Company Party	6		31.57	-0-			
30SepXX	Fund Balance		31.57	31.57	-0-	50.00	NA	50.00
	Balance carried to Next Fiscal Year				-0-	50.00		
<p>NOTE: This CPRR is forwarded to unit, to be placed on bulletin board, at end of each quarter.</p> <p>THIS SAMPLE IS FOR COMPANY OF BATTALION MORALE SUPPORT FUND.</p>								

DA FORM 5627-R, FEB 88

Figure C-13: Request for Isolated Status Validation

Date

REQUEST FOR ISOLATED STATUS VALIDATION

1. **Unit Name & UIC**
 Street Address : _____
 City, State & Zip Code _____

2. POC (Name, Rank, Position): _____
 E-mail Address: _____
 Phone No. (Commercial & DSN): _____
 Fax No. (Commercial &, DSN): _____

3. Component (AC, RC or NG): _____

4. Military End-Strengths:
 Active Duty: _____
 RC/NG Full Time Support: _____
 RC/NG Reserves (Annual Training Only): _____

5. Name and Address of Nearest **Army**
 Installation with MWR facilities: _____
 Distance (miles): _____

6. Name and address of Nearest **DOD** Installation
 with MWR facilities: _____
 Distance (miles): _____

Remarks: *(Provide additional information if RC/NG unit is activated/mobilized under Title 10 or 32; i.e. period of activation; mobilization station or duty station; and deployment status).*

I certify that I am the commanding officer of this unit and the information provided in this document is accurate.

*John Doe
 LTC, IN
 Commanding*

If the distance shown in either item 5 or 6 is 12 miles or more, complete this page and fax to Annie Dozier, commercial 404-464-3026, DSN 367-3026

IMCOM, Southeast Region, MWRD Use Only	
CI:	Action:
Validation #:	Date:

**Appendix D
Management Control Evaluation Checklists**

D-1: Unit Fund Management Checklist

General

1. What is balance of fund?
2. Were expenditures made within those authorized?
3. Were references available?

Authorization and Funding

1. Are funds being requested?
2. Did fund account for all funds paid by the appropriate Coordinating Installation and Kansas Recycling Program distribution?

Fund Administration

1. Are funds filed under ARMIS System and per TAG policy?
2. Is the title of fund indicated as Unit Morale Support Fund (*Designation & Location*)?
3. Are all records prepared in ink, indelible pencil or typewritten?
4. Are corrections initialed by the Fund Manager?
5. On change of Fund Manager, was a certificate of fund transfer affected?
6. On change of Fund Manager, was a letter forwarded to the bank?
7. Was DA Form 2107 used for all receipts and expenditures to the fund?
8. Was DA Form 2107 numbered consecutively by fiscal year?
9. Were DA Forms 2107 signed by the Fund?
10. Did DA Forms 2107 fully identify the transaction and supported by attached documents?
11. Were state and/or local taxes greater than \$10.00 for a single transaction paid from the fund?
12. Was CPRR prepared in accordance with KS SOP 215-1?
13. Was non-expendable property accounted for on DA Form 4078?
14. Were bank statements (monthly or quarterly if no monthly statements) reconciled upon receipt?

Council Records

1. Did Commander appoint a fund council of fund manager, recorder and representative unit?
2. Did fund council meet before fund expenditure occurred?
3. Were minutes of the council meeting signed by the Fund Manager and Recorder?
4. Were council meetings recorded to indicate members present, members absent, and actions taken?
5. Were minutes of the council meeting submitted to the commander of the higher headquarters for action/approval?

D-2: Battalion Fund Management Checklist

General

1. What is balance of fund?
2. Were expenditures made within those authorized?
3. Were references available?

Authorization and Funding

1. Are funds being requested?
2. Did fund account for all funds paid by the appropriate Coordinating Installation and Kansas Recycling Program distribution?

Fund Administration

1. Are funds filed under ARMIS System and per TAG policy?
2. Is the title of fund indicated as Unit Morale Support Fund (*Designation & Location*)?
3. Are all records prepared in ink, indelible pencil or typewritten?
4. Are corrections initialed by the Fund Manager?
5. On change of Fund Manager, was a certificate of fund transfer affected?
6. On change of Fund Manager, was a letter forwarded to the bank?
7. Was DA Form 2107 used for all receipts and expenditures to the fund?
8. Was DA Form 2107 numbered consecutively by fiscal year?
9. Were DA Forms 2107 signed by the Fund?
10. Did DA Forms 2107 fully identify the transaction and supported by attached documents?
11. Were state and/or local taxes greater than \$10.00 for a single transaction paid from the fund?
12. Was CPRR prepared in accordance with KS SOP 215-1?
13. Was non-expendable property accounted for on DA Form 4078?
14. Were bank statements (monthly or quarterly if no monthly statements) reconciled upon receipt?

Council Records

1. Did Commander appoint a fund council of fund manager, recorder and representative unit?
2. Did fund council meet before fund expenditure occurred?
3. Were minutes of the council meeting signed by the Fund Manager and Recorder?
4. Were council meetings recorded to indicate members present, members absent, and actions taken?
5. Were minutes of the council meeting submitted to the commander of the higher headquarters for action/approval?

Battalion Funds

1. Were unit funds of two or more company or battery units combined into a single Battalion fund account?
2. Did each individual unit appoint a fund council and have it consist of a fund manager, recorder and representative unit members?
3. If the fund manager is not the commander, did the Battalion commander appoint the fund manager?
4. Upon receipt of dividends due unit funds, did the Battalion fund credit each respective "Unit Fund Dividend Allocation Payable" account?
5. Did the unit's fund managers transmit expenditure receipts and vendor invoices relating to unit purchases to the Battalion Fund Manager?
6. Did the Battalion Fund Manager effect all payments made for the account of a unit fund?
7. Are all payments accounted for as charges to the unit fund dividend allocation liability accounts?
8. Was CPRR maintained for Battalion fund and for each Company/Battery?
9. Was a copy of each unit CPRR provided to unit for placement on bulletin board when funds were received or expended?