



**DEPARTMENT OF THE ARMY  
INSTALLATION MANAGEMENT AGENCY  
EUROPE REGION  
UNIT 29353, BOX 200  
APO AE 09014**



SFIM-EU

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**MEMORANDUM FOR ASSISTANT MANAGERS OF THE INSTALLATION  
MANAGEMENT AGENCY, EUROPE REGION, MWR SINGLE FUND**

**SUBJECT: Fund Management Guidance**

1. A major mission assigned to the IMA, Europe Region is to manage the MWR Single Fund in support of the European installations, assigned deployed units and military advisory groups and missions throughout Europe, Africa and the Middle East.
2. In addition to your responsibilities to your chain of command, each of you is accountable to me, through the Europe Region MWR Single Fund manager for accomplishing this mission. Your specific fund management functions and authorities are contained in your appointment memorandum.
3. Your acceptance of your appointment as Assistant Fund Manager requires you to maintain complete knowledge and understanding of the following documents:
  - a. Army Regulation 215-1, Morale, Welfare, and Recreation Activities and Nonappropriated Fund Instrumentalities.
  - b. Army NAF Financial Management Guidance, issued annually by the US Army Community and Family Support Center (CFSC).
  - c. Army NAF Budget Guidance, issued annually by CFSC.
  - d. Europe Region Supplementary Budget Guidance.
  - e. Europe Region Financial Management Policy Memoranda.
4. The Single Fund is a trust for the safeguarding and management of dollars that belong to soldiers. You bear fiduciary responsibility for those dollars. They must be managed with greater care than you would expect in the management of your own personal funds. There are four primary dimensions of this responsibility:
  - a. Planning. The strategic plan and business plan are key to MWR program support. The preparation must begin with the program managers and continue through the setting of priorities

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and approval by your commander. Most participants in this process will require your expert advice and assistance. The plans lead to your annual budgets.

b. Executing. The budget guides execution. It must be the best product that you can produce. You must monitor execution and ensure that fund certification remains within your assigned authority. Note that your commander will be evaluated on budget variance as well as attainment of financial standards.

c. Safeguarding. Nonappropriated funds (NAF) are entitled to the same protection as U.S. Treasury funds. They are for the benefit of authorized patrons and only for authorized uses. As the local expert in fund management, you must ensure that your chain of command fully understands the authorized uses of NAF, and that required management controls are in place and in use. Also, federal law requires us to report any known or suspected losses or abuses of NAF.

d. Recording. The accounting records must reflect a true and accurate picture of our success or shortfall as trustees of the soldiers' dollars. You influence those records through the quality, accuracy and timeliness of data submitted to the supported accounting agency. The accounting records must provide full visibility into all aspects of financial performance. As trustees, we have no alternative to full disclosure of financial details, irrespective of the consequences.



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CF:

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Commander, 26th Area Support Group, Unit 29237, APO AE 09102  
Commander, 80th Area Support Group, CMR 451, APO AE 09708  
Commander, 98th Area Support Group, Unit 26622, APO AE 09244  
Commander, 100th Area Support Group, Unit 28130, APO AE 09114  
Commander, 104th Area Support Group, Unit 20193, APO AE 09235  
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