



DEPARTMENT OF THE NAVY
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IN REPLY REFER TO:
7000
MRF
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From: Commandant of the Marine Corps

Subj: FINANCE AND ACCOUNTING STANDARDIZATION GUIDE (FASG)
002/09 (RESOURCING UNIT FAMILY READINESS PROGRAMS)

Ref: (a) MARADMIN 011/09
(b) MCO 7010.19

1. Reference (a) establishes guidance regarding the implementation, personnel, and funding of the Unit Family Readiness Program. General guidance in this MARADMIN established funding and resourcing responsibilities for MR, the installation MCCS, and the unit commanders. The purpose of this FASG is to provide specific guidance to the installation MCCS Director and CFO regarding the resourcing of and accounting for the Unit Family Readiness Program. Unit Family Readiness Programs, for resourcing and programming purposes, are defined as a Category A, Morale, Welfare and Recreation (MWR) Program ("Mission Sustaining Program") and are authorized to use appropriated funds (APF) and nonappropriated funds (NAF).

2. MR Funding for Unit Family Readiness Programs. In its capacity as the MCCS and Unit Family Readiness Program sponsor and advocate, MR provides plans, policies, and resources to both MCCS and the Unit Family Readiness Program. MR budgets APF to the installation MCCS to fund certain aspects of the Unit Family Readiness Programs. In FY09, the first full year of funding execution, this funding is provided from the Global War on Terrorism (GWOT) supplemental. For FY10, MR will establish baseline funding levels for each installation MCCS.

a. All baseline adjustment requirements should be submitted via appropriate chains of command to support Program Review (PR) and Program Objective Memorandum (POM) cycles. MR will take action to align funding or seek additional funding as may be required to support funding deficiencies.

b. Most of the Unit Family Readiness Program funds budgeted from MR will be executed using the Uniform Funding Management (UFM) practice. Specific baseline funding is budgeted by MR to the installation MCCS as follows:

(1) Family Readiness Officer (FRO) Personnel Costs. APF is budgeted to the installation MCCS to fund personnel costs (pay and benefits) for FROs. All FROs funded by MR are NAF employees and paid through the NAF personnel system. These costs are reimbursed through the UFM practice. FRO compensation (salary, benefits, and performance increases) is subject to program sponsor funding allocation, local installation pay policies and budgetary constraints. The

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installation MCCA must manage within the baseline in order to not decrement other programs. Unit commanders may not augment FRO pay and compensation from their O&M funds.

(2) NMCI or .ORG Seats. APF is budgeted to the installation MCCA to fund the annual NMCI or .ORG cost for each FRO. MR budgets \$3,200 per year per seat. These funds may be executed by the installation MCCA as either NAF or APF. If the command chooses .ORG computers, the incremental .ORG network fee will be billed to the installation MCCA by MR. If total costs are less than the MR budget, excess funds remain discretionary funds for the installation MCCA. Any costs above the MR budget will be absorbed by the installation MCCA.

(3) Initial Support Costs. MR will or has already provided the installation MCCA with an initial APF allotment of \$3,500 per FRO for the purpose of providing initial start up costs of supplies and equipment. These funds may be executed by MCCA as either NAF or APF. Supplementation of this initial allotment may be funded by the unit commander from the unit's O&M funds. Out year sustainment of the FRO support costs other than the NMCI/.ORG seats is the responsibility of the unit commander from the unit's O&M funds.

(4) Other Baseline Funding. MR established additional baseline funding of \$10 per Marine per year. This funding is intended to offset the installation MCCA's cost of providing \$25 of NAF Unit & Family Readiness Funds (U&FRF). However, since the U&FRF is intended to be strictly NAF, the \$10 per Marine baseline funding may be executed by the installation MCCA in any MCCA program.

(5) MCFTB Child Care Funding. APF is budgeted to the installation MCCA to reimburse child care costs for participants attending MCFTB-sponsored workshops and briefs. The MCFTB Director and the installation MCCA CFO will be responsible for these reimbursements and will establish guidance on how to access this child care. These funds may be executed by MCCA as either NAF or APF. MCFTB child care funds will not be used to support child care for unit and family readiness events, which is the responsibility of the command.

3. Installation MCCA Funding for Unit Family Readiness Programs. Installation MCCA Directors should establish unit level funding controls in accordance with funding authorizations provided by the program sponsor, request annual unit level spending plans from commanders, and provide accounting and financial services and guidance to commanders in the execution of their budgets. The installation MCCA has responsibility to provide financial management over the following costs:

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a. U&FRF. The installation MCCS will fund the \$25 per Marine per year Unit & Family Readiness Funds. These funds are strictly NAF and will be managed by MCCS according to a Finance and Accounting Standardization Guide issued separately. If Family Readiness volunteer reimbursements are paid from the NAF U&FRF follow procedures as detailed in the U&FRF Finance and Accounting Standardization Guide.

b. FRO Personnel Costs. The installation MCCS will administer FRO personnel costs under the NAF payroll and accounting system. These costs will be reimbursed with baseline funds budgeted by MR through the UFM practice. FRO personnel costs above baseline funding budgeted by MR are funded from other installation MCCS resources. The decision to exceed the baseline may require the installation MCCS to decrement other programs.

c. Funding of FRO Travel. FROs may travel under NAF travel orders. Since no baseline funds have been provided to the installation MCCS to fund FRO travel, NAF travel orders must be within limits of budgetary controls and issued by MCCS. The primary responsibility of a FRO is direct support of the unit or command. Therefore, it will be highly unusual for FROs to travel outside their command (except MARFORRES and MCRC FROs) in conjunction with their official duties. FROs have been specifically located in proximity to the commander. Geographically separated commands should appoint collateral duty Deputy FROs as may be needed to preclude travel requirements of the FRO and provide necessary support.

d. MCCS Coding in the NAF Financial Management System (FMS).

(1) U&FRF. U&FRF expenses recorded in the NAF FMS will be coded to:

	Cost Center	GLAC	Subaccount	Department
U&FRF	6065	6730	000	Various
UFM	NA	NA	NA	NA
Note: U&FRF is not UFM eligible.				

(2) Pay and Compensation. FRO personnel expenses in the NAF FMS will be coded to:

	Cost Center	GLAC	Subaccount	Department
Pay & Compensation	6065	Various	UFM	FRS
UFM	6065	8620	UFM	FRS
Note: Subaccount UFM must be used beginning 2/1/2009				
Note: Department Code FRS should be used through 9/30/2009				

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(3) Computers. FRO computer support in the NAF FMS will be coded to:

	Cost Center	GLAC	Subaccount	Department
Hardware/Software:				
Minor Equip	6065	6403	UFM	FRS
UFM	6065	8624	UFM	FRS
Connectivity:				
Communications	6065	6304	UFM	FRS
UFM	6065	8628	UFM	FRS
Note: Subaccount UFM must be used beginning 2/1/2009				
Note: Department Code FRS should be used through 9/30/2009				

(4) Other Support Costs. FRO support costs in the NAF FMS will be coded to:

	Cost Center	GLAC	Subaccount	Department
Various Expenses	6065	Various	UFM	FRS
UFM	6065	Various	UFM	FRS
Note: Subaccount UFM must be used beginning 2/1/2009				
Note: Department Code FRS should be used through 9/30/2009				

(5) Travel. FRO travel expense in the NAF FMS will be coded to:

	Cost Center	GLAC	Subaccount	Department
Travel	6065	6701	UFM	FRS
UFM	6065	8626	UFM	FRS
Note: Subaccount UFM must be used beginning 2/1/2009				
Note: Department Code FRS should be used through 9/30/2009 and only if specifically funded from GWOT supplemental				

(6) Child Care Expenses. Child care expenses will be coded to:

	Cost Center	GLAC	Subaccount	Department
Child Care Expenses	6070	6720 or 6724	UFM	FRS
UFM	6070	8629 or 8625	UFM	FRS
Note: Subaccount UFM must be used beginning 2/1/2009				
Note: Department Code FRS should be used through 9/30/2009 and only if specifically funded from GWOT supplemental				

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e. MCCS Coding in the APF Accounting System. Obligations in the APF accounting system should be coded as follows:

	BESA	CAC	OC	SIC
UFM	MT	SHG0	25	
Child Care Expenses	MT	SHJ0	25	
FRO Computers	MT	SHI0	31	
Note: Use Special Interest Codes (SIC) if assigned with funding authorizations.				

4. Command Funding for Unit Family Readiness Programs. Commanders may supplement Unit Family Readiness Program supply, TAD, or other authorized requirements with command APF. The supplementation, however, cannot be used to augment pay and compensation of FROs.

a. Support Costs. Out year sustainment of the FRO support costs other than the NMCI/.ORG seats is the responsibility of the unit commander. MR only budgets funding to the installation MCCS with an initial, one time allotment of \$3,500 per FRO to equip and support the FRO.

b. Funding of FRO Travel. FROs may travel under APF travel orders issued and funded by the respective command. The primary responsibility of a FRO is direct support of the unit or command. Therefore, it will be highly unusual for a FRO to travel outside their command (except MARFORRES and MCRC FROs) in conjunction with their official duties. FROs have been specifically located in proximity to the commander. Geographically separated commands should appoint collateral duty Deputy FROs as may be needed to preclude travel requirements of the FRO and provide necessary support. While travel should be expressly minimized, commanders may authorize travel for official purposes such as training conferences sponsored by CMC (MR). APF travel is typically authorized and administered through Defense Travel System (DTS). FROs and unit commanders will work with the unit comptroller to establish non-MCCS lines of accounting in DTS for FRO travel funded by the unit commander.

c. Volunteer Reimbursements. The unit commander may choose to fund all or part of the authorized volunteer reimbursements from its command APF. Volunteer reimbursements for child care, mileage, phone charges, tolls, parking and other preapproved miscellaneous expenses may be funded from command APF. If Family Readiness volunteer reimbursements are paid from the command APF, the FRO will follow procedures established by the unit comptroller.

5. This guidance is effective immediately and is applicable to installation MCCS Directors and CFOs. Appropriate updates will be made to reference (b) as needed.

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6. If you have any questions on this matter, our points of contact are James Clarke (703) 784-1298 or DSN 278-1298 and Nancy Moorman (703) 784-3852 or DSN 278-3852.



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By direction

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