



DEPARTMENT OF THE NAVY
HEADQUARTERS UNITED STATES MARINE CORPS
3280 RUSSELL ROAD
QUANTICO, VIRGINIA 22134-5103

IN REPLY REFER TO:

1700

MFZ

09 JUL 2012

From: Commandant of the Marine Corps
To: Commanding General, Marine Corps Recruiting Command,
(MCRC), 3280 Russell Road, Quantico, VA 22134

Subj: NONAPPROPRIATED FUND (NAF) INDEPENDENT DUTY FUNDING (IDF)
PROCEDURAL GUIDANCE

Ref: (a) MCO P1700.27B
(b) MCO 1754.9A
(c) Marine Corps Nonappropriated Fund Audit Service
(MCNAFAS) Independent Auditor's Report #00I02100130
dtd 23 Sep 2010

Encl: (1) List of District Reporting Unit Codes (RUCs) and
Monitored Command Codes (MCCs)
(2) Sample Funds Request Letter
(3) Sample Appointment Letter
(4) Sample Expenditure Report Letter

1. Purpose. To forward and implement revised procedural guidance regarding the authorization and expenditure of NAF Independent Duty funds. This procedural guidance supersedes that of 20 March 2012.

2. Background. The Marine Corps Community Services (MCCS) Board of Directors (BOD) approved a NAF provision for Marines on Independent Duty. Independent Duty Marines are by definition, "Active duty Marines who are permanently assigned to units detached from command elements, are not tenant activities located aboard military installations, or other Department of Defense (DoD) owned property, and are not supported by separate DoD regulation or inter-service agreement." Active duty Marines who are permanently detached from military installations but located within a 30-minute or 30-mile radius of a military installation shall receive \$40 per Marine per year; all others receive \$130 per Marine per year. These amounts are intended to provide funding for unit Morale, Welfare, and Recreation (MWR), Family Readiness activities, and recreation enhancement. They may be used to support Unit Family Readiness Program and Marine Corps Family Team Building Program activities. Funds may not be used to support activities related to Prevention and

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Relationship Enhancement Program (PREP), Chaplain's Religious Enrichment Development Operations (CREDO), and Exceptional Family Member Program (EFMP). The funds are subject to the policies and procedures contained in reference (a). Allocations should be spent on a quarterly or semi-annual basis and not saved for an annual event. Unused funds will revert to Commandant of the Marine Corps (CMC) Semper Fit and Exchange Services Division (MR) on the last day of the fiscal year, which is the Saturday nearest 31 January. Independent Duty funds are not intended to replace or be used to purchase items (e.g. unit shirts) or equipment that is authorized for purchase with appropriated funds. APF recreational requirements should be developed and submitted for prioritization and funding as appropriate through MCRC, or command Program Objective Memorandum process.

3. Implementation. Action is required to improve the overall allocation and accountability process for Independent Duty Funds (IDF). Specific guidance is required for the processes of determining and reporting authorized recipients. This letter reinforces funding guidance contained in references (a) and (b) and implements recommendations made by reference (c).

4. Responsibilities

a. CMC, Resource Management (MRF) responsibilities:

(1) Budget and allocate NAF Independent Duty fund support for all authorized Marines based on the procedures set forth in this letter.

(2) Provide overall program oversight to ensure funds integrity.

(3) Allocate funds quarterly, beginning in February of each year. Funds will be allocated, per enclosure (1), based on the independent duty troop strength reports submitted by MCRC to MRF.

(4) Maintain accounting records of transactions in accordance with applicable regulations. Keep units apprised of account balance and requirement to expend funds annually.

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(5) Issue funds upon receipt of a Commanding Officer or designated responsible officer request per enclosure (2).

b. CMC, Family Readiness (MFZ) responsibilities:

(1) Perform periodic reviews of the MCRC supplied troop strength reports to validate the submitted troop strength numbers. These reviews will be conducted using data retrieved from the Marine Corps Total Force System (MCTFS). The RUC and MCC listed at enclosure (1) will be the baseline utilized.

(2) Request MCNAFAS to conduct periodic audits of fund expenditures and supporting documentation to ensure proper use of NAF per reference (a). MRF/MFZ will coordinate to determine which locations should be considered for inclusion in the audit plan and identify those that are considered high risk.

c. Headquarters MCRC responsibilities:

(1) Implement and oversee the program within MCRC.

(2) Identify and submit to CMC (MRF), during the quarter they occur, any location changes affecting recruiting regions, districts, stations, or sub-stations.

(3) Submit quarterly Independent Duty troop strength reports to MRF by the 10th of February, May, August, and November.

d. Unit Commander/Responsible Officer Responsibilities:

(1) Ensure unit Commanders appoint, in writing (per enclosure (3)), designated unit level Responsible Officers who will maintain accountability for Independent Duty fund accounts. Copies of the appointment letter will be sent to CMC (MRF) with the originals kept on file at the unit. Any changes shall be communicated to CMC (MRF), immediately.

(2) Submit unit NAF requests (enclosure (2) to CMC (MRF) for fund expenditures via the unit Commanding Officer for each

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event, 30 days prior to the event. The requests may be faxed to CMC (MRF) at (703)784-6311 (primary) or (703)784-5336 (attn: Accounts Receivable Manager), or e-mailed to MCCSIDF@usmc-mccs.org with an electronic approval attached.

(3) Submit unit expenditure reports (enclosure 4), with the unit's Commanding Officer signature, along with copies of supporting documentation to CMC (MRF) via the unit Commanding Officer for each event, within 10 working days after the event. Supporting documentation should include receipts that mirror those expenditure(s) listed on the Funds Request Letter (enclosure 2). A letter from the Commanding Officer will be initiated when it is not possible to obtain a receipt or in the event a receipt was lost. The letter in lieu of receipts will show a complete itemization of funds expended and will be signed by the Commanding Officer. Reports may be faxed to CMC (MRF) at (703) 784-6311 (primary) or (703) 784-5336 (attn: Accounts Receivable Manager), or emailed to MCCSIDF@usmc-mccs.org.

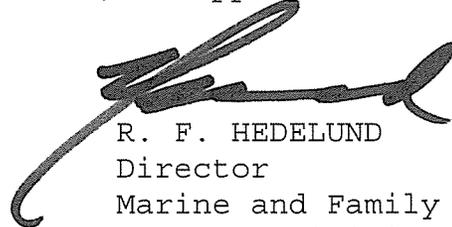
(4) Unused funds are to be returned to the CMC (MRF) and not expended on additional events or purchases not approved on the original Funds Request Letter (enclosure 2). Return unused funds, by money order or cashier's check, within 10 calendar days after the event, to the MR lockbox at: Semper Fit & Exchange Services Division, P.O. Box 277160, Atlanta, GA 30384-7160.

(5) Maintain receipts and records of transaction at the District Headquarters for two years following the year of expenditure. Scanned receipts e-mailed to the Responsible Officer are acceptable. Files will be subject to periodic audits conducted by MCNAFAS.

5. Marine and Family Programs Division point of contact is Ms. Ann Crittenden, Branch Head, CMC Family Readiness (MFZ), (703) 784-0296, or e-mail ann.crittenden@usmc.mil.

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6. Upon receipt of this policy, request that you further promulgate to subordinate units, as appropriate.



R. F. HEDELUND
Director
Marine and Family
Programs Division

Copy to:
Director, MCNAFAS
MRF
MFN
MFZ

RUC and MCC Codes for Marine Corps Recruiting Command IDF
Guidance

RUC	80001	81001	83001	84001	85001	87001
MCC	902	904	908	910	A04	A00
	922	926	928	924	912	A02
	932	934	960	942	936	A88
	950	938	961	944	946	914
	971	940	967	952	956	966
	979	948	970	964	962	990
	980	968	973	982	963	995
	987	992	976	989	972	996
	988	994	978	998	974	999

(MUST BE ON OFFICIAL UNIT LETTERHEAD)

1700
Unit
Date

From: Responsible Officer, Independent Duty Funds
To: Commandant of the Marine Corps, Personal and Family
Readiness Division (MRF), 3044 Catlin Avenue, Quantico,
VA 22134

Via: Unit Commander

Subj: REQUEST FOR NONAPPROPRIATED FUNDS

Ref: (a) CMC ltr 1700 MFZ of

1. In accordance with the reference and as authorized, the following funds are requested:

- a. Purpose:
- b. Total Amount Requested:
- c. Date of Event:
- d. Date Funds Desired Locally:
- e. Total Number of Military Personnel Attending:
- f. Name of authorized representative to whom check should be made payable:
- g. Contact name and phone number:
- h. Account number:

//Signature of Responsible Officer//

FIRST ENDORSEMENT

From: Commanding Officer
To: Commandant of the Marine Corps, Resource Management (MRF)

- 1. Forwarded, recommending approval.

//Signature of CO//

Encl (2)

(MUST BE ON OFFICIAL UNIT LETTERHEAD)

1000
Unit
Date

From: Commanding Officer

To: Responsible Officer (Name, rank)

Subj: APPOINTMENT AS THE MARINE CORPS COMMUNITY SERVICES (MCCS)
RESPONSIBLE OFFICER FOR INDEPENDENT DUTY FUNDS

Ref: CMC ltr 1700 MFZ of

1. Per the reference, you are hereby appointed as the MCCS Responsible Officer for Independent Duty Fund account #_____. The reference also contains information pertaining to request and liquidation of subject funds.

2. This appointment will remain in effect until you are transferred or relieved in writing.

//CO//

Encl (3)

[MUST BE ON OFFICIAL UNIT LETTERHEAD]

From: Commanding Officer
To: Controller, Financial Management Branch, Personal and
Family Readiness Division, 3044 Catlin Avenue, Quantico,
VA 22134

Via:

Subj: REPORT OF EXPENDITURES OF FUNDS USED FOR ACCOUNT (account #)

Ref: (a) MCO P1700.27B

Encl: (1) Receipts/Supporting Documentation

1. Per the reference the following report is submitted:

a. I certify that the funds in the amount of (\$) _____
on (date) _____ have been expended by this activity for the
authorized purposes in accordance with the provisions of the
reference.

b. Specifically the funds were used for the following
purposes:

- (1) (example: Family Day Event).
- (2) (# of unit personnel attending).

c. I certify the total amount of unused funds in the
amount of (\$) _____ to be returned.

2. The necessary receipts and/or supporting documentation are
at the enclosure.

3. The POC for the Command is _____ . He or she
may be reached at XXX-XXX-XXXX, e-mail _____ .

//Signature of CO//

Encl (4)