



FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance

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ATTACHMENTS

- 1 INSTRUCTIONS TO MODIFY OR DELETE FMBS WEB USERS
- 2 BUDGET PROCESS
- 3 FY19 CYS GARRISON STAFFING TEMPLATE
- 4 FY19 NAF PROGRAM AND DEPARTMENT MATRICES
- 5 FY19 PROGRAM, DEPARTMENT, AND GENERAL LEDGER ACCOUNT CODES



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1. GENERAL

1.1. PURPOSE.

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1392 or COM (210) 466-1392, e-mail: sonia.daugherty.naf@mail.mil).

To establish the budget guidance for the preparation of the Fiscal Year (FY)19 FMWR operating plan. Specific guidance on benchmarks, standards, and operating procedures are located below. Where noted, guidance may be specific to Installation Management Command (IMCOM).

1.2. EXCLUSIONS.

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1392 or COM (210) 466-1392, e-mail: sonia.daugherty.naf@mail.mil).

This budget guidance applies to all Army Nonappropriated Fund Instrumentalities (NAFI), except Chaplains Funds and Stars & Stripes.

1.3. SUPPLEMENTAL GUIDANCE.

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1392 or COM (210) 466-1392, e-mail: sonia.daugherty.naf@mail.mil).

IMCOM Directorates (IDs) are authorized to issue supplemental budget guidance. A copy of any supplemental guidance should be provided to IMCOM G9, Financial Management Division via e-mail to both Sonia Daugherty (sonia.daugherty.naf@mail.mil), Jim Keene (james.k.keene2.naf@mail.mil) and Brenda Haberman (Brenda.d.haberman.naf@mail.mil)

1.4. CHANGES FROM FY18 TO FY19 BUDGET GUIDANCE.

(POCs are Jim Keene (james.k.keene2.naf@mail.mil or 210-466-1424) and Brenda Haberman (brenda.d.haberman.naf@mail.mil or 210-466-1004))

a. 2.5-Budget Approval Authority.

Fund D – AFRCs. Approved by IMCOM G9 Director.

Fund F – Army Lodging Fund- IMCOM Directorate - Pacific. Army Lodging Operating Single Fund Manager

b. 2.6 Budget Submission Package Requirements

Garrison requirements-Business Plans CYSS may submit an Installation's Child and Youth Operations Plan (ICOP) in place of a business plan if the Garrison and ID agree that it meets the intent of the Business Plan.

c. 3.5-Operational Costs

Starting in FY19, the Enterprise Fund will pay for the following three operational costs, for Fund 1 (MWR Activities): Human Resources, Contracting, and



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Accounting. Garrisons and IMCOM Directorates should exclude the noted three operational costs from their FY19 budget.

d. 3.10-Gifts and Donations.

Instructions on processing gifts and donations in FY19 are available under the Gifts Program guidance in Part 03: IMCOM G9 FY19 Program Operating Guidance and OPORD18-008. Contributions from Combined Federal Campaign are not gifts and should utilize GLAC 807.

e. 3.14-Time and Attendance Licensing Fees.

For FY19 budgeting purposes, each garrison will calculate their projected licensing fee at an increase from \$15.50 to \$25.00 per employee per year.

f. Section 3-deleted these sections due to duplication in the Program Operating Guidance

- (a) CPMC Landscaping Projects
- (b) Use of GLAC 179 (Minor Construction Projects in Progress)
- (c) Program Code RF (Financial Management) Use
- (d) Program Code RP (Fund Administration) Use

g. 4.4-Additional Occupancy Charge.

When a family requires more than one room, because of the room's rated capacity, each unit requires a primary rate.

Effective 1 OCT 18, Army Lodging will join the other services by no longer charging for extra occupants. The Army Lodging budget template has been updated to reflect this change

h. 7.4/5-Deployment Support and Family Child Care (FCC) Subsidies.

Subsidies will be reimbursed quarterly.

i. 7.6-Force of the Future (FoTF).

Garrisons must submit a business case in the current approved format and be approved by G9 prior to requesting reimbursement. FoTF reports are submitted monthly and subsidies will be reimbursed quarterly.

j. 7.9-CYS Revenue.

IAW the DoDI 6060.02 and AR 608-10, "...child care fees shall cover the NAF cost of the care, and NAF costs not covered by child care fees are to be minimized. Child care fees shall only be used for:

- (a) Compensation of direct care CDP employees who are classified as NAF employees, to include training and education, and recruitment and retention initiatives approved by the DoD Component.
- (b) Food-related expenses not paid by the USDA or DoD APFs.
- (c) Consumable supplies



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k. 7.10-Staff salaries.

- (a) Set NF3-5 staff salaries IAW IMCOM published pay lanes established as commensurate pay for workload at Appendix I.
- (b) Set CC 2-5 salaries IAW IMCOM published pay lanes established as commensurate pay for workload at Appendix XX.

l. 7.11-Instructional Programs (previously SKIESUnlimited).

SKIES name changed to Instructional Programs. Use PG or PH for budgeting.

m. 7.14-Army NIBD Objective.

Child and Youth Services will operate at break even in total aggregate.

n. 9.6-Library Services and General Library Information System (GLIS).

Payment for lost or damaged physical items can be reimbursed and recorded under GLAC 803, Gain or Loss on Disposal of Other Fund Owned Property. Income from sale/disposal of fund owned property, if an expendable item, will be recorded in GLAC 803, Gain or Loss on Disposal of Other Fund Owned Property.

o. 9.8-Outdoor Recreation Program (ODR).

The Outdoor Recreation (ODR) program is diverse and may include several program categorizations. Currently, any of the ODR program codes might be enlisted for reporting various elements of the overall program. To simplify reporting, consolidation of program elements under **Program Code JE (Outdoor Recreation Program General)** utilizing department codes and location codes to identify operational sub-elements is encouraged. ODR program managers must coordinate with Financial Management and RecTrac POCs to ensure proper accounting for such realignments.

p. 9.10-ODR – Recreational Lodging, RV Parks and Campgrounds.

Program Code JK - Campgrounds (CAT B). Small campgrounds with primitive or **tent camping** as the primary recreational activity and/or that support participation in adjacent outdoor recreational activities (DoDI 1015-10, Enclosure 5, Paragraph 2, i). All Recreational Lodging, RV Parks, and Campgrounds (including extended stay offerings) are subject to homesteading restrictions and procedures per AR 215-1, 8-25, d, (2).

Program Code KK – Travel Camps/RV Parks and Campgrounds (CAT C)

Under DoDI guidance, all RV parks, regardless of size, are considered Cat C operations.

Program Code LF - Cabins, Cottages and Recreational Guesthouses. Category C Recreational Lodging operations involving cottages (less than 400 sf), cabins (greater than 400 sf), hotel-like accommodations, lodges (group areas), etc.



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Department Code 8C (MWR Accommodations), is used to report revenue & expenses for Recreational Lodging facilities that are stand-alone (“not” co-located with a military recreation area), or extended stay room offerings.

Department Code 87 (Recreational Lodging Rooms) is used to report revenue and expenses by all Recreational Lodging facilities that are co-located with a military recreation area.

q. 9.14-ODR – Warrior Adventure Quest (WAQ) PROGRAMS.

A WAQ Fund Ledger (available on SharePoint) depicts monthly program execution, expenses reimbursed, and excess credit value.

r. 11.1-ABIF Interest Rate.

The projected Army Banking and Investment Fund (ABIF) interest rate has risen from 0.85% in FY18 to 0.95% in FY19.

s. 11.3-Payroll Services Charges.

FY19 has not been set.

t. 11.4-NAF Employee Benefits – Army Medical Life Insurance Assessment.

The suspension of the 3% surcharge will continue in FY19.

u. 11.4-NAF Employee Benefits – Life Insurance Premiums.

The premium holiday initiated in 2016 for basic life insurance only will continue in CY18 but will end 1 January 2019. New premium rate will be 11 cents per \$1,000 coverage.

v. 11.5-RIMP Insurance Rates-

The following are the RIMP rates for FY19.

RIMP ITEM	RATE VALUATION	FY18 RATE	FY19 RATE	FY19 DEDUC
Buildings	Per \$100 value	0.12	0.12	2,000.00
Contents	Per \$100 value	0.21	0.22	1,000.00
Computers	Per \$100 value	0.12	0.12	1,000.00
Vehicles	Per \$100 value	0.53	0.53	1,000.00
Watercraft	Per \$100 value	0.65	0.65	1,000.00
Fidelity Bond	Per employee Class I	3.81	3.93	1,000.00
	Class II	1.76	2.66	1,000.00
Excess Fidelity Bonding (Optional)	Per \$100 value	0.30	0.03	1,000.00
Money & Securities	Per employee	0.85	0.85	1,000.00
General Tort	Per employee	19.07	19.29	500.00
Vehicle Tort	Per vehicle	40.13	48.46	250.00
Family Child Care	Per provider	200.00	201.00	0.00
Cargo	Per \$100 value	0.23	0.26	500.00
Unemployment Compensation	Percentage of payroll	0.84	0.92	0.00
Workers' Compensation	Per \$100 payroll U.S. and Puerto Rico	3.247	3.25	0.00
	Overseas	0.834	1.65	0.00
For Rate Quote on Special or Unusual Coverage	Handled on a case by case basis Contact Laurent Lant			



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**w. Attachment 4 –FY19 NAF Program and Department Matrices –
Department and Program Code description updates.**

The following department and program code descriptions were updated:

- i. Department Code 89-Marketing
- ii. Program Code HA-Library Services
- iii. Program Code JB-Arts and Crafts Programs
- iv. Program Code JC-Automotive Skills Programs
- v. Program Code QD-BOSS
- vi. Program Codes HE, JD & JQ-Entertainment Programs
- vii. Program Codes HB, HH, HJ, JA & JF-Sports, Fitness & Aquatics
- viii. Program Codes LA-Aquatic Centers (Cat C)
- ix. Program Code HC-Recreation Centers
- x. Program Code KD-Leisure Travel Services (LTS)
- xi. Program Code WZ-Warrior Zones
- xii. Program Codes LB & LV-Other Recreation Resale & Other Category C Activities

**x. Attachment 4 –FY19 NAF Program and Department Matrices – Added
Department Code**

The following Department Code will be added starting in FY19.

Dept Code	Dept Code Name
9M	Digital Media

**y. Attachment 4 –FY19 NAF Program and Department Matrices –
Discontinued Program Code**

The following Program Code will be rescinded starting in FY19:

Program Code	Description
LM	Parachuting / Skydiving

UPDATED 23 March 2018.

z. 5.2-Caterase Fees.

For garrisons using this product, budget an annual fee of \$2,700 per facility and one user plus \$300 for each additional user. The expense will be reported in GLAC 686-Contractual Services Expense. The fees will be paid centrally and billed back to the garrisons.

aa. 5.3-Credit Card Machine Fees.

Each garrison will calculate the monthly fees at \$43 for CONUS and \$41 OCONUS per machine. The expense will be reported in GLAC 746-Rental Expense. The fees will be paid centrally and billed back to the garrisons.



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bb. 7.1-Transportation Costs.

Distributions will occur on a monthly basis.

(a) Record the APF authorized expenses of the transportation cost in GLAC 664, Department GL. Then, allocate the UFM income to GLAC 526-UFM Income-Non-Payroll.

(b) Record the pure NAF expenses portion of the transportation cost in GLAC 664, under the NAF department that is providing the service or G1 for a generic department code. Then allocate the NAF income to GLAC 527-Service Charge Income and use the same NAF Department as the expense.

UPDATED 3 May 2018.

cc. 7.9-CYS Revenue.

(d) Salaries - Cooks and Maintenance Workers are pure NAF except in Youth Centers which is pure GL. Custodial workers and housekeepers are pure NAF. Janitors reimbursed by DPW should be pure NAF.

UPDATED 11 June 2018.

dd. 11.4 NAF Employee Benefits.

Payment to the Army NAF Retirement Fund by installations and activities for each employee who retires under NAF VERA/DSR will be increased from \$105,000 to \$113,000.

UPDATED 2 July 2018

ee. 3.12-New, Revised, and Rescinded Program, Department, and GLACs.

GLAC 725 (Library Material Resources Expense) will be established starting in FY19.

ff. 9.6-Library Services and General Library Information System (GLIS).

Cost of accountable library materials per AR 735-17, Accounting for Library Materials paragraph 1-5a, which do not meet capitalization requirements will be recorded in GLAC 725 (Library Material Resources Expense).

gg. Attachment 4 – FY19 NAF Program and Department Matrices.

Program Code HA – Library Services. The footnote (Special Note) at the bottom of the HA-Library Services matrix has been updated to use the new GLAC 725 (Library Material Resources Expense) instead of GLAC 761 (Furniture and Equipment Expense) for recording costs associated with the purchase of accountability library materials per AR 735-17, Accounting for Library Materials.



UPDATED 26 July 2018

hh. **3.8-Capital Purchase and Minor Construction (CPMC)**

New section for FY19 is updated as of 26 July 2018.

2. BUDGET PREPARATION, SUBMISSION, & APPROVAL.

2.1. FMBS WEB.

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1392 or COM (210) 466-1392, e-mail: sonia.daugherty.naf@mail.mil).

All AOB budgets, CPMC budgets, APF Authorized Capital Requirements budgets, and a 5-Year Plans will be prepared and submitted using the web-based FMBS Web unless exempted by Annex I to OPOD 17-001 or this document.

2.2. VALIDATE AND UPDATE FMBS WEB USERS.

(POC is Bob Kant, IMWR-NFC, DSN 450-1389 or COM (210) 466-1389, e-mail: robert.a.kant.civ@mail.mil).

- a. For security purposes the authorized users must be reviewed and updated periodically. To ensure an annual review is conducted, a review of FMBS Web users is being included as part of the annual budget cycle. So before starting the budget process, Garrison and Region Application Administrators must validate and update all the users associated with their organizations as appropriate.
 - (1). Garrison Level Users. Garrison Application Administrators will review all users associated with their garrison for all funds (MWR, Post Restaurant, Civilian Welfare, etc.). User access should be updated as necessary and any users no longer requiring FMBS Web access should be deleted.
 - (2). Region Level Users. Region Application Administrators will review all users with RAA-Region Application Administrator and RROU-Region Read Only User access. User access should be updated as necessary and any users no longer requiring FMBS Web access should be deleted.
- b. Instructions. For instructions on updating or deleting FMBS Users see Attachment 1 (Instructions to Modify or Delete FMBS Web Users).

2.3. BUDGET DEVELOPMENT.

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1392 or COM (210) 466-1392, e-mail: sonia.daugherty.naf@mail.mil).



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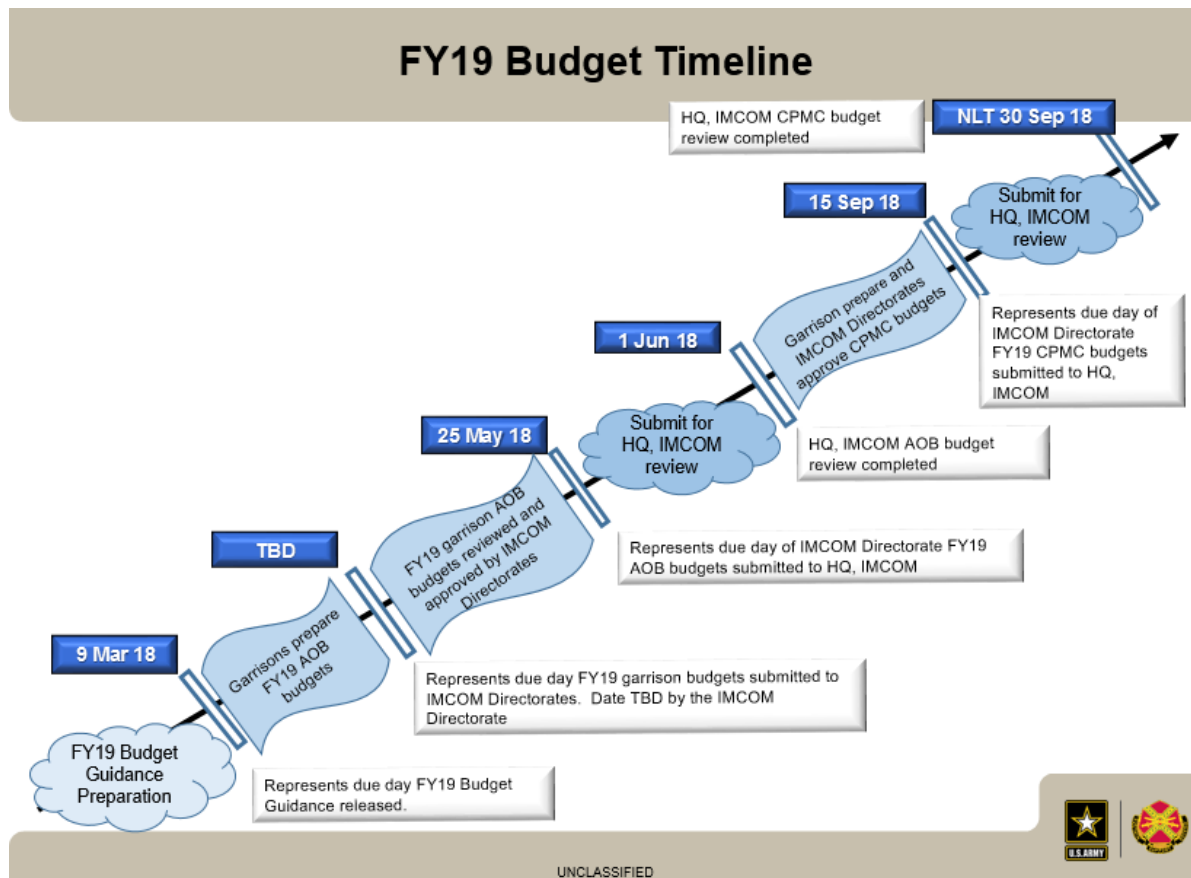
Garrisons are to prepare realistic real-world spend plans which reflect their true projected operations using this budget guidance. Do not include in the budget extraneous items or programs which the execution of is doubtful, only budget for income and expenses from programs that you know you will be able to execute.

See Attachment 2 (Budget Process) for an explanation of the budget process.

2.4. BUDGET PREPARATION AND SUBMISSION TIMELINE.

(POC is Bryan Hartsell, IMWR-NFC, DSN 450-1370 or COM (210) 466-1370, e-mail: bryan.w.hartsell.naf@mail.mil).

- a. The following timeline applies to all funds unless noted below:





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9 Mar 18	FY19 Budget Guidance released.
12 Mar 18	Garrisons starts to prepare budgets.
TBD by IMCOM Directorate	Garrisons submit AOB budgets and supporting documents to IMCOM Directorates. IMCOM Directorates start review of submitted AOB budgets. Date TBD by IMCOM Directorate.
25 May 18	IMCOM Directorates submit approved AOB budgets with IMCOM Director narratives to HQ, IMCOM.
16 May 18 – 1 Jun 18	HQ, IMCOM review AOB budgets.
TBD - 4 th Quarter, FY18	Garrisons prepare/submit CPMC budgets. IMCOM Directorates review/approve CPMC budgets and submit to HQ, IMCOM.
15 Sep 18	CPMC budgets submitted to HQ IMCOM
NLT 30 Sep 18	HQ, IMCOM CPMC budget review completed

- b. Fund D (AFRC Fund). As outlined in the AFRC supplemental guidance.
- c. Fund V (Veterinarian Fund). The Public Health Command will issue supplemental guidance with submission, review, and approval guidelines. FY19 budgets should be approved NLT 30 Sep 18.
- d. Defense Logistics Agency (DLA). For Fund 1 (MWR Fund), DLA will issue supplemental guidance with the budget submission, review, and approval guidelines. FY19 budgets should be approved NLT 30 Sep 18.
- e. United States Military Academy (USMA). Fund E (Army Athletic Fund), Fund G (Cadet Activities Fund), Fund J (USMAPS Fund). Budget submission, review, and approval will be IAW USMA guidelines established for the development and approval of NAF budgets for USMA NAF activities. FY19 budgets should be approved NLT 30 Sep 18.

2.5. BUDGET APPROVAL AUTHORITY.

(POC is Bryan Hartsell, IMWR-NFC, DSN 450-1370 or COM (210) 466-1370, e-mail: bryan.w.hartsell.naf@mail.mil).

- a. Fund 1 – IMCOM Garrisons. Approved by the respective IMCOM Director.
- b. Fund 1 – Defense Logistics Agency (DLA). Approved by the DLA DS Installation Support Director.
- c. Fund 2 – Post Restaurant Fund. Approved by IMCOM G9 Fund Program Manager.
- d. Fund 3 – Civilian Welfare Fund. Approved by IMCOM G9 Fund Program Manager.
- e. Fund D – AFRCs. Approved by IMCOM G9 Director.
- f. Fund F – Army Lodging Fund.



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- (1). IMCOM Directorate - Europe. Directorate Army Lodging Program Manager.
 - (2). IMCOM Directorate - Pacific. Army Lodging Operating Single Fund Manager.
 - (3). IMCOM Directorate - Readiness. Army Lodging Operating Single Fund Manager.
 - (4). IMCOM Directorate - Training. Army Lodging Operating Single Fund Manager.
- g. Fund G – Supplemental Mission Fund. The respective IMCOM Director.
- h. Fund H – Supplemental Mission Fund. The respective IMCOM Director.
- i. Fund N – Fisher House. Approved in accordance with (IAW) the Fisher House charter.
- j. Fund V – Veterinarian Fund. Approved IAW guidelines established by the Public Health Command.
- k. Defense Logistics Agency (DLA). Approved by the DLA DS Installation Support Director.
- l. United States Military Academy (USMA). Fund E (Army Athletic Fund), Fund G (Cadet Activities Fund), Fund J (USMAPS Fund). Approved IAW guidelines established by USMA.

2.6. BUDGET SUBMISSION PACKAGE REQUIREMENTS.

(POCs are Bryan Hartsell, IMWR-NFC, DSN 450-1370 or COM (210) 466-1370, e-mail: bryan.w.hartsell.naf@mail.mil and Sonia Daugherty, IMWR-NFC, DSN 450-1392 or COM (210) 466-1392, e-mail: sonia.daugherty.naf@mail.mil).

- a. Garrison Requirements. Garrison will prepare and submit the following items as part of the garrison's FY19 budget submission by the IMCOM Directorate's provided suspense date.
- (1) Annual Operating Budget (AOB) (submitted electronically in FMBS Web).
 - (2) Capital Purchase and Minor Construction (CPMC) Budget (submitted electronically in FMBS Web).
 - (3) APF Authorized Requirements Budget (submitted electronically in FMBS Web). The capital items/projects projected to be funded with APF/UFM and budgeted in GLAC 742 of the AOB. APF Authorized Requirements budget and GLAC 742 must equal each other.
 - (4) APF/NAF 5-Year Plan (submitted electronically in FMBS Web). The 5-Year Plan provides a projected spend plan for the current year and the next four out-years.



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- (5) Business Plans (prepared in the MWR Business Plan Developer). Prepared for each Business Program location; other locations/activities may do business plans in lieu of Manager Narratives with separate files submitted for each activity. CYSS may submit an Installation's Child and Youth Operations Plan (ICOP) in place of a business plan if the Garrison and ID agree that it meets the intent of the Business Plan. Since business plans are developed online using the MWR Business Plan Developer at

https://www.imcomacademy.com/bpd/wp-login.php?redirect_to=%2Fbpd%2F

They do not need to be uploaded into SharePoint like Manager Narratives. Contact Sunny Park (COM 210-221-8464, DSN 450-8464, e-mail: eun.s.park.naf@mail.mil) concerning access issues, getting passwords, or for other questions concerning business plans.

- (6) Manager Narratives (uploaded into SharePoint), submitted as separate files for each location for which a Business Plan is not submitted. File naming format is:

Example: FY19_ACPG12_MGRNAR
Description: Fiscal Year_Garrison-Program Code-Location
Code_Report Type Code

- (7) CYS Staffing Template (uploaded into SharePoint). See paragraph 7.8 (CYS Manning Document) for more information. The naming convention for this document is:

Example: AC_FY19_CYS_Staffing
Description: Garrison_Report Name

- (8) Garrison Commander's Narrative (signed copy) (uploaded into SharePoint site). Must state that the Senior Mission Commander has been briefed and concurs with budget. File naming format is:

Example: AC_FY19_Commander_Narrative
Description: Garrison_Report Name

- (9) AOB, CPMC and, APF Authorized Requirements budgets and the 5-Year Plan will be submitted using FMBS Web. Other supporting documents will be uploaded into the appropriate garrison SharePoint file. The SharePoint link to upload garrison budget documents is:

https://army.deps.mil/army/cmds/imcom_G9/G9/NAFFM_Budget/Pages/Garrison_Budgets.aspx

- b. IMCOM Directorate will review and approve the garrison budget packages as described above. Once approved, they will submit the following items as part of the



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IMCOM Directorate's FY19 budget submission by suspense date identified in paragraph 8 (Budget Preparation and Submission Timeline) above.

- (1). The IMCOM Directorate Family & MWR Integrator will e-mail the IMCOM G9 POC that the IMCOM Directorate consolidated AOB, CPMC budget, APF Authorized Requirements budget and the APF/NAF 5-Year Plan have been approved by the IMCOM Director. The IMCOM G9 POCs are Bryan Hartsell (bryan.w.hartsell.naf@mail.mil) and Sonia Daugherty (sonia.daugherty.naf@mail.mil).
- (2). IMCOM Director's Narrative (signed copy) will be uploaded into the appropriate IMCOM Directorate's SharePoint file. The SharePoint link to upload IMCOM Directorate budget documents is:

https://army.deps.mil/army/cmds/imcom_G9/G9/NAFFM_Budget/Pages/Garrison_Budgets.aspx

2.7. REVIEW AND APPROVAL.

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1392 or COM (210) 466-1392, e-mail: sonia.daugherty.naf@mail.mil).

- a. The approving officials and their staff will review the garrison budget submission packages to ensure they meet the Army's Family and MWR programs' goals and objectives.
- b. IMCOM Directorate budgets will be considered submitted to IMCOM G9 when the IMCOM Director's Narrative is received.
- c. Approval:
 - (1). FY19 NAF budgets will be approved by the approving authority identified in paragraph 2.5 (Budget Approving Authority) not later than (NLT) than date identified in paragraph 2.4 (Timeline) above. The IMCOM Directorate's RAA-Region Application Administrator will mark the budgets approved in FMBS Web once approved by the Approving Authority.
 - (2). AOB budgets approved by the approving authority may be executed as of 1 Oct 18.
 - (3). CPMC budgets approved by the approving authority may be executed starting 1 Oct 18 up to the amount of the NIBD in the approved AOB.
 - (4). APF Authorized Projects budget may be executed 1 Oct 18 unless the Army is operating under a Continuing Resolution Act (CRA). In that case, the execution of APF Authorized/UFM items/projects will be based on IMCOM guidance (or approving authority if a non-IMCOM activity) issued at the time.



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2.8. BUDGET REVISIONS.

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1392 or COM (210) 466-1392, e-mail: sonia.daugherty.naf@mail.mil).

As programs or the environment affecting programs changes, budget revisions may be needed. Garrison budget revisions should be prepared in FMBS Web using the same method used for the preparation of the baseline budget. Each IMCOM Directorate will identify the required supporting documentation needed for the review/approval of these revised budgets. The approval authority for budget revisions is the same as for the baseline budget.

2.9. DOWNLOAD BUDGETS TO ACCOUNTING OFFICE.

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1392 or COM (210) 466-1392, e-mail: sonia.daugherty.naf@mail.mil).

Approved AOB and CPMC budgets are forwarded to the servicing Accounting Office using the download function of FMBS Web. This function is performed by either the IMCOM Directorate's RAA-Region Application Administrator or the HQAA-Headquarters Application Administrator/HQFU-Headquarters Fund User. The initial download of budgets to the servicing Accounting Offices will be performed by the IMCOM G9 HQAA for all Funds to include the non-IMCOM budgets. This will occur shortly after 1 Oct 18. After the initial download of budgets, the IMCOM Directorate's RAA or HQFU for Funds 2 and 3 will download load any approved budget revisions to the serving Accounting Offices. Instructions on downloading FMBS Web budget files can be found in the FMBS Web User's Manual.

- a. **AOB BUDGET.** There are two files comprising the AOB budget download to the servicing accounting office; (1) AOB Accounting Export and (2) AOB Summary Report (Print Level 14 – Total Garrison). The naming conventions to be used when saving and forwarding these files to the servicing accounting office are:

- (1). **AOB ACCOUNTING EXPORT.** FMBS Web will automatically name the file. The naming format used is:

NAFISS file naming format:

Example: NAFISS_12302017_346PM_ALLI_17_FC1.txt
Description: Format of Export_Date of Export (MMDDYYYY) _Time of Export_Carryover Code from old FMBS_Garrison-Fund Code.File Type

Great Plains file naming format:

Example: GreatPlains_10022018_1204PM_ALLI_17_ZG1.txt
Description: Format of Export_Date of Export (MMDDYYYY) _Time of Export_Carryover Code from old FMBS_Garrison-Fund Code.File Type



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- (2). AOB Summary Report. Users will need to name the AOB Summary Report (Print Level 14 – Total Garrison) when it is downloaded from FMBS Web. The file should be named using the following file naming format.

Example: AOB_Summary_01252018_FC1
Description: Report Name_Date Report Run (MMDYYYY)_Garrison-Fund Name

- b. CPMC BUDGET. The CPMC Budget download for the servicing accounting office consists of one Excel file. The file will automatically be named when downloaded from FMBS Web. The file naming format used is:

Example: CPMC_DB1_Working_02192018_103PM.xlsx
Description: Report Name_Garrison-Fund Name_Report Status_Date Report Run (MMDDYYYY)_Time Report Run.File Type

- c. The above documents should be submitted to the following individuals at the servicing Accounting Office:

- (1). NAF Financial Services (NFS), Texarkana, Texas.

Send to: Debra K. Parker (debra.k.parker12.civ@mail.mil)
Hollie Sims (hollie.a.sims.naf@mail.mil)
CC: Vickie R. Shankles (Vickie.r.shankles.naf@mail.mil)

- (2). Japan Accounting Office.

Send to: Keiko Hall (Keiko.m.hall.naf@mail.mil)
Kumiko Katsu (Kumiko.katsu.ln@mail.mil)
Akimi Uchiyama (akimi.uchiyama.ln@mail.mil)

- (3). Korea Accounting Office.

Send to: Hye J. Min (hye.j.min.civ@mail.mil,
Song Ho Yi (songho.yi.ln@mail.mil)

- (4). USMA Accounting Office.

Send to: Paige S. Manupelli (paige.manupelli@usma.edu)
CC: Alison Jenkins (Alison.jenkins@usma.edu)
Kathy Glisson (Kathy.glisson@usma.edu)



3. FINANCIAL MANAGEMENT AND GENERAL GUIDANCE.

3.1. ARMY NET INCOME BEFORE DEPRECIATION (NIBD) OBJECTIVE.

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1392 or COM (210) 466-1392, e-mail: sonia.daugherty.naf@mail.mil).

The Army will achieve a minimum of 8% NIBD of Net Revenue for Fund 1 (MWR Fund).

3.2. APF FUNDING.

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1392 or COM (210) 466-1392, e-mail: sonia.daugherty.naf@mail.mil).

- a. IMCOM Directorates will be provided specific targets to achieve the Army NIBD and Office of the Secretary of Defense (OSD) standards under separate cover. In turn the IMCOM Directorates will provide garrison specific NIBD targets to achieve the IMCOM Directorate's requirements. Since each IMCOM garrison is unique, each requires a unique target. These targets will include:

- (1). APF funding targets (actual dollar amounts)
- (2). Minimum funding standards (percentages)
- (3). NIBD (percentage)
- (4). Overhead allowance (percentage)

b. Funding Priorities.

- (1). APF funding received via the Uniform Funding and Management (UFM) process will be allocated to meet the minimum OSD APF funding standard of 85% expenses funded in Category A and 65% expenses funded in Category B in accordance with AR 215-1 Paragraph 16-4 Funding Standards. This will require management of total expenses within these categories.
- (2). The 85/15% standard for Category A activities and 65/35% standard for Category B activities means that at least 85% for Category A /65% for Category B of all expenses must be covered by APF funded (GLAC 508 and 526). As a result, the remaining unfunded APF authorized expenses plus the pure NAF expenses must total 15% or less of Total Expenses. Expenses covered by APF funding in GLACs 561, 562, 563, and 564 can be subtracted from Total Expenses.

The calculation of the percentage of total expenses is as follows:

Total Expenses = Total Operating Expenses (GLAC 601 thru 799) +



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Total Other Expenses (GLAC 826 thru 850) - sum of GLACs 561, 562, 563 & 564.

Percent of APF Funding = (GLAC 508 + GLAC 526) / Total Expenses

(Special and Local UFM funded expenses (GLAC 561, 562, 563 & 564) are not used in the total expenses calculation).

- (3). Resale activities are considered Category C programs for funding purposes. When managed under a Category A or B program, these functions may be reported under the principal program code, provided the function is reported in an appropriate department code. Resale activities reported under Category A or B programs are to receive no APF support pertaining to the conduct of the resale activity other than Essential Command and Executive Control Supervision (ECECS).
 - (4). Category C program at installations designated as remote and isolated for MWR program purposes may receive the same level of APF support as Category B programs.
 - (5). When a decision is required for prioritization of funding to programs, utilize the Bin Chart to analyze the risk associated with that program. Low risk programs are those that would pose the least disruption to mission when APF funding is not available and/or should be self-sustaining.
- c. CYS funding will be based on negotiated spaced delivery under the funding by space model.
 - d. UFM Allocation. Garrisons should budget receipt of their UFM allocation at up to 1/12th increments of the annual target each month for that MDEP. This means that the YTD allocation for Oct cannot exceed 1/12th, for Nov 2/12th, for Dec 3/12th, for Jan 4/12th, etc. Monthly UFM allocations from IMCOM G9 will be transfers to garrisons in 1/12th increments of their annual UFM targets.

3.3. APF AUTHORIZED EXPENSES.

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1392 or COM (210) 466-1392, e-mail: sonia.daugherty.naf@mail.mil).

- a. All APF authorized expenses will be recorded in an appropriate APF department code regardless if it is funded or unfunded. This is a change from FY17. Department Code GL (APF Support-Normal Operations) will be used for this purpose, unless specific instructions are provided to use Department Code GF (APF Support-Expanded Operations), Department Code GH (APF Support-Security), or Department Code GJ (APF Support-Emergency Essential Civilian (EEC)).
- b. Common Support or Overhead. APF authorized overhead expenses (measured in the aggregate will be capped at 50% of the total overhead costs (which will not



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exceed the overhead percentage allowance provided by the IMCOM Directorate). Overhead is considered the 'R' program codes.

Common Support Target Goal Formula:

Total Overhead Expenses divided by Total Expenses for Category A, B, C, CYS, & Supplemental Mission

Total Expenses for Category A, B, C, CYS & Supplemental Mission = the sum of Category A, B, C, CYS, and Supplemental Mission expenses for COGS plus NAF Labor (GLACs 601 thru 632) plus Other Operating Expenses (GLAC 647 thru 799) plus Other Expenses (GLACs 826 thru 850)

Total Overhead Expenses = the sum of all 'R' program code expenses for COGS plus NAF Labor (GLACs 601 thru 632) plus Other Operating Expenses (GLAC 647 thru 799) plus Other Expenses (GLACs 826 thru 850).

3.4. APF SALARY EXPENSE.

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1392 or COM (210) 466-1392, e-mail: sonia.daugherty.naf@mail.mil).

IMCOM garrisons will not budget for APF salary expense: GLACs 648 (APF Foreign National Reimbursed Payroll) and 649 (APF US Reimbursed Payroll). The APF dollars for APF salaries will not be included in the central UFM MOA; those dollars will be sent directly through G8/Resource Management channels to the garrison.

3.5. OPERATIONAL COSTS.

(POC is Bryan Hartsell, IMWR-NFC, DSN 450-1370 or COM (210) 466-1370, e-mail: bryan.w.hartsell.naf@mail.mil)

Starting in FY19, the Enterprise Fund will pay for the following three operational costs, for Fund 1 (MWR Activities): Human Resources, Contracting, and Accounting. Garrisons and IMCOM Directorates should exclude the noted three operational costs from their FY19 budget.

3.6. ARMY LEVEL REQUIREMENTS (ALR) SELF-SUFFICIENCY EXEMPTION (SSE) PROGRAM.

(POC is Warren Mason, IMWR-NFC, DSN 450-1388 or COM (210) 466-1388, e-mail: warren.c.mason.naf@mail.mil).

The ALR SSE program has been limited to a 2% inflationary increase each year for Scouts and Volunteer Reimbursements, and a set per capita amount for school activities, Reserve/Isolated Units and NAF Food Program OCONUS.



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3.7. AWARDS - MONETARY.

(POC is Anita Jannsen, Personnel Services Division, HR, DSN 450-1482 or COM (210) 466-1482, e-mail: anita.l.jannsen.naf@mail.mil).

- a. Department of the Army (DA) NAF awards guidance for FY19 has not been received yet. For FY19 budget purposes, use the FY17 monetary awards guidance which is summarized below.
- b. On-the-spot awards may range from \$50 to \$500.
- c. The total amount of (1) individual performance awards and (2) individual contributions (e.g., special act and on-the-spot) awards may not exceed 1.5% of the aggregate NAF salaries at the end of the previous fiscal year. Aggregate salaries for this purpose will be calculated using the total of GLACs 601, 603, 605, 609, and 621 based on projected aggregate salaries for FY19 (using the GLACs identified). The 1.5% funding level is not applicable to recruitment, relocation, and retention incentives, time-off awards, and performance based pay increases.
- d. The Armed Forces Recreation Centers (AFRC) will comply with the 1.5% spending levels at the enterprise level, and with implementing guidance as published by IMCOM G9 Hospitality Programs.
- e. Office of the Assistant Secretary Manpower and Reserve Affairs memorandum, dated 2 Jan 17, subject: Guidance on Award Limitations for Department of the Army Civilian Employees FY17, removed monetary caps for other awards that had been frozen at FY10 spending levels (i.e., group awards, referral bonuses, and suggestion/invention awards; recruitment, relocation, and retention (3Rs) incentives; Quality Step Increases).
- f. Performance Based Pay Increases and Monetary Awards are recorded in the following GLACs.
 - (1). GLAC 601 – US Salaries and Wages Expense. Use to record the amount of performance based pay increases and retention/relocation/recruitment incentives which are not included in the 1.5% award limitations.
 - (2). GLAC 617 – US Employee Bonuses and Awards Expense. Used to record the amount of cash awards based on annual performance appraisals, suggestion box awards, or on-the-spot awards for special service or recognition.
 - (3). GLAC 632 – Non Discretionary Income Bonuses. Used to record the amount of bonuses incurred through a signed incentive plan such as food, beverage and entertainment (FBE) Profit Sharing, Golf Pro Revenue Sharing, union agreements, or other incentive plans.



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3.8. CAPITAL PURCHASE AND MINOR CONSTRUCTION (CPMC).

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1392 or COM (210) 466-1392, e-mail: sonia.daugherty.naf@mail.mil).

- a. CPMC budgets. IMCOM Directorates will manage CPMC budgets to ensure the rollup total does not exceed budget authority decision made by the Board of Advisors (BOA). IMCOM Directorates will determine the level of CPMC budgets for each garrison within their Directorate. Garrisons develop, administer and execute approved CPMC budgets.
 - (1). The FY19 BOA-approved IMCOM Directorate CPMC budget authorities will be provided in separate document.
 - (2). Execution of CPMC are those items received during the year, therefore the dollar value of projects approved for the budget year should be those that can be executed (received) during the fiscal year.
 - (3). Only CPMC projects for which a purchase request has been submitted to NAF Contracting in SNACS may retain its CPMC # in the future year. If a purchase request (PR) has not been submitted, a new CPMC project with a New Year number must be created.
 - (4). CPMC projects from prior years for which a prepayment has already been made and recorded in GLAC 118 (CPMC Advance Receivable), or an awarded contract already recorded in GLAC 187 (Capital Commitments), will not count against the budget year CPMC budget authority as the obligation of cash has already occurred. Any CPMC project which does not have an awarded contract or a prepayment will count against the budget year CPMC budget authority.
 - (5). CPMC projects where contracts have been awarded or prepayments made should be budgeted in FMBS Web's Payment Schedule in the month/year when the project is expected to be completed; not the month/year when the contract is expected to be awarded or prepayment made.
 - (6). CPMC projects for which contracts have been awarded or prepayments made should have a project status of "I – Issued Contract" in FMBS Web. Projects which have a PR submitted, but contract not yet awarded should have a project status of "S – Submitted PR."
 - (7). Approved CPMC projects with no actions should have a status of "A – Active/Approved." Executed CPMC projects should have a status of "F – Finished." If CPMC projects are cancelled for any reason, they should have a status of "C – Cancelled," and will not count as part of the current year budget.
 - (8). Directorates may instruct garrisons to compile a "1-N" list of potential projects to activate in case additional budget authority is provided by the BOA and/or



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room within current year budget authority occurs; by including CPMC projects in FMBS Web with a status of “U – Unfunded.” These line items will not count towards the current year budget unless their status changes to A, S, I, or F.

- (9). All approved CPMC projects must be submitted in FMBS Web no later than 15 September.
- (10). FMBS Web is the official source document of CPMC budgets.
- b. Multiyear projects. It is recognized that some projects need more lead and coordination time than others, especially those related to Minor Construction and or SRM. For this purpose it is encouraged to budget projects over multiple years. FMBS allows for the financial impact/requirement to be recognized when the \$ are needed for execution. The planning of multiyear project allows current dollars to be allocated for short term execution and allocate future dollars for then they are needed.

To secure budget authority for out-year projects that have multiyear lead times must follow this process:

- (1). Determine when first payment will likely occur (i.e. FY21).
- (2). Create a project in FMBS that coincides with that execution (i.e. CPMC project # 2140001). Project may include multiyear payments.
- (3). Submit separate list for these out-year projects to Directorate for approval.
- (4). Projects will be submitted and approve by the ID-Director. Approved funding will be allocated against the budget authority for the corresponding year (i.e. FY21 budget authority). The out-year funds will not be reduced from the current year authority.
- c. CPMC execution. Garrisons should closely monitor project execution throughout the fiscal year by way of CPMC Schedule As.
- (1). Coordinate with DFAS-T and/or Central Accounting Offices (CAO) to ensure Schedule As list all approved CPMC projects and budgeted amounts, to include any prior year projects with GLAC 118 and/or GLAC 187 obligations.
- (2). Adjustments to CPMC budgets made throughout the year in FMBS Web should be accordingly adjusted in the Schedule As.
- (3). Any CPMC execution discrepancies should be resolved with the appropriate garrison DFAS-T or CAO accounting technician points of contact.
- (4). Do not remove or delete any completed and executed projects in the Schedule As. They should remain as a record of all fiscal year execution.



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- (5). Schedule As are the official source document of CPMC execution.
- d. Budgeted cost vs. Actual cost. IMCOM Directorates will manage their CPMC program to ensure they stay within BOA-approved budget authority. Recommend regular reviews of FMBS Web CPMC budgets and Schedule A execution reports.
 - (1). Garrisons will manage CPMC execution to stay within Directorate approved budget levels.
 - (2). If at execution of a CPMC project, the actual cost varies below the budgeted cost, Directorates may allow garrisons to adjust their budget. If the actual cost varies above their budgeted cost, they must adjust the budget in FMBS Web accordingly.
 - (3). During regular reviews of budget vs. actual execution, if room within the CPMC budget occurs, Directorates may allow additional projects to be added within garrison authorities.
 - (4). If execution exceeds garrison budget levels, Directorates will need to manage the CPMC program. Various options include directing garrison to cancel projects, redistributing budget authorities across its garrisons to stay within overall Directorate budget authority, or some other BOA-approved course.
 - (5). Budget authority annually expires on 30 Sep.
- e. Accounting policies, procedures, definitions, and technical criteria of CPMC fixed assets are detailed in DFAS-IN Regulation 37-1, Chap 32, section 320404 and its subparagraphs.

3.9. CAPITAL ITEMS/PROJECTS AUTHORIZED FUNDING WITH APF.

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1392 or COM (210) 466-1392, e-mail: sonia.daugherty.naf@mail.mil).

APF authorized funded procurements which meet capitalization requirements will be expensed in the AOB to GLAC 742 (Capital Items–UFM) under a UFM department code (GF, GH, GJ, GL). These projects will not be purchased as a CPMC items even if APF funding (UFM) is not available. GLAC 742 entries will have a corresponding projects budgeted in the APF Authorized Requirements budget. The dollar amount in GLAC 742 in the AOB will equal the dollar amounts of the projects in the APF Authorized Requirements budget.



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3.10. GIFTS AND DONATIONS.

(POC is Karen Rosso, IMWR-GD, DSN 450-0703 or COM (210) 466-0703, e-mail: karen.l.rosso.naf@mail.mil).

Gifts and donations are not to be budgeted. Instructions on processing gifts and donations in FY19 will be available under the Gifts Program guidance in Part 03: IMCOM G9 FY19 Program Operating Guidance and OPORD18-008. Contributions from Combined Federal Campaign are not gifts and should utilize GLAC 807.

3.11. NAF HUMAN RESOURCES OFFICES (HROs).

(POC is Sonia Daugherty, IMWR-NFC, DSN 450-1392 or COM (210) 466-1392, e-mail: sonia.daugherty.naf@mail.mil).

In FY19, centralized funding of Civilian Human Resources Agency (CHRA) NAF HROs by IMCOM G9 will continue for IMCOM garrisons. It is critical that garrison DFMWRs remain actively engaged with their CHRA NAF HROs.

3.12. NEW, REVISED AND RESCINDED PROGRAM, DEPARTMENT AND GLACs.

(POCs are Jim Keene (james.k.keene2.naf@mail.mil or 210-466-1424) and Brenda Haberman (brenda.d.haberman.naf@mail.mil or 210-466-1004))

- a. All program codes, department codes, and GLAC codes in effect for FY19 are listed in Attachment 5 (New, Revised and Rescinded Program, Department, and GLACs). 'Region' has been replaced by 'IMCOM Directorate' throughout where appropriate. Note: These codes correspond to the transaction codes for reporting under RECTRAC/GOLFTRAC/CYMS to ensure continuity and uniform reporting within respective program areas throughout Army MWR and must be adhered to.
- b. The following Department Code will be added starting in FY19.

Dept Code	Dept Code Name
9M	Digital Media

- c. The following Program Code will be rescinded starting in FY19.

Program Code	Program Code Name
LM	Parachuting/Skydiving

- d. (ADDED 2 JULY 2018) The following GLAC will be added starting in FY19.

GLAC	GLAC Name
725	Library Material Resource Expense

725 – Library Material Resource Expense
Used for: All NAFIs
Normal Balance: Debit



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Purpose: Record the cost of library material resources purchased for the purpose of checkout to authorized users. May include books, DVDs, games, etc. which do not meet the requirements for a capital purchase.

Type of Transaction: Debit with the amount of the items purchased.

Normal Contra GLACs: 201

3.13. SECOND DESTINATION TRANSPORTATION.

(POC is Bryan Hartsell, IMWR-NFC, DSN 450-1370 or COM (210)466-1370, e-mail: bryan.w.hartsell.naf@mail.mil).

Should funding constraints reduce available APF dollars, garrisons should be prepared to adjust budgets to cover Second Destination Transportation (SDT) expenses during the year. This will impact OCONUS directly as SDT shipments will be made using an IMCOM G9 Transportation Accounting Code (TAC), and funds will be withdrawn from the various Garrison ABIF accounts for costs associated with the shipment. Should this come to pass, this would impact all garrisons indirectly as AAFES profits would also be reduced.

3.14. TIME AND ATTENDANCE LICENSING FEES.

(POC is Jana Temple, DSN 450-1416 or COM (210) 466-1416, e-mail: jana.e.temple.naf@mail.mil).

- a. Time and attendance software licensing fees (ePay) will be paid centrally and billed back to garrisons/organizations annually based on total number of employees reported by installation code in the Mini Master Employee Record (MinMer) as of 1 Oct 17.
- b. For FY19 budgeting purposes, each garrison will calculate their projected licensing fee at \$25.00 per employee per year. This expense will be reported in GLAC 690 (Data Processing Fee).

4. ARMY LODGING.

4.1. BUDGET DEVELOPMENT, SUBMISSION AND APPROVAL.

(POC is Jamie VanCourt, DSN 450-1276 or COM 210-466-1276, email james.a.vancourt2.naf@mail.mil).

Army Lodging budgets will be prepared using the standard Army Lodging budget template and supporting documents, these can be found in the Financial-Budget folder within the Lodging Manager Resources on SharePoint.

- a. Approval Authority. See paragraph 2.5f (Approving Authority, Fund F-Army Lodging Fund) for approving authorities for Army Lodging budgets.
- b. Budget submission requirements:



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- (1). MOAs outlining reimbursable support IAW paragraph 4.6 (IMWRF and Army Lodging Service and Overhead Cost Allocation) below.
- (2). Business Plan detailing overall operational targets.
- (3). Narrative addressing strategic changes in operations due to changes in the Garrison mission.
- (4). A review of existing encumbered positions against the applicable Army Lodging standard organization (Army Lodging standard organization charts are located in the Lodging Manager Resources folder on SharePoint) with specific justification for positions outside the standard.

4.2. SERVICE CHARGES.

(POC is Jamie VanCourt, DSN 450-1276 or COM 210-466-1276, email james.a.vancourt2.naf@mail.mil).

Service charges will be held to minimum levels required to support current year operating costs. Room rates shall be set at a level resulting in an average daily rate producing minimum but positive “variance between primary occupant Average Daily Rate (ADR) and requirement” as calculated on the Army Lodging Budget Template Service Charge Tab, Cell F32. Room rates will be rounded up to the whole dollar. Revised rates are effective 1 Oct 18 and are applicable to all occupancy occurring on or after 1 Oct 18. Room rates will be synchronized via the Defense Lodging System to support situations where occupants have one applicable room rate through 30 Sep 17 and another effective 1 Oct 18. Rates which exceed 75 percent of the lodging portion of per diem must be specifically approved by the fund manager. Room rates shall be adjusted for each room type in order to arrive at the appropriate total adjustment. No primary occupant service charge may exceed the local lodging portion of per diem. Room Rates are the same for all categories of travelers who occupy a specific room category.

4.3. SUSTAINMENT AND CPMC PROJECTS.

(POC is Jamie VanCourt, DSN 450-1276 or COM 210-466-1276, email james.a.vancourt2.naf@mail.mil).

- a. Garrison Army Lodging FY19 Sustainment and CPMC projects will be reimbursed from the reserves of the Army Lodging Operating Single Fund (ALSF). Projects will be recognized as assets in conjunction with receipt and payment by the supporting accounting office and in accordance with DFAS-IN 37-1.
- b. Even though Garrison Army Lodging FY19 Sustainment and CPMC projects will be reimbursed by the ALSF, current year sustainment accrual and a pro rata share of non-sustainment CPMC in the five year plan to maintain the CLS Service 202 SSPs B and F Capability Level 1 output must be entered into the FY19 Army Lodging Budget Template. The FY19 Service Charge Computation Worksheet of the template has been modified with the addition of column F (W/O SUS/CPMC). As noted in 4.2. above, this is the column that shall be used when working to achieve



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the lowest possible positive "Variance between primary occupant ADR and requirement." It is expected and permissible that cell E33 is a (negative) number.

4.4. ADDITIONAL OCCUPANCY CHARGE.

(POC is Jamie VanCourt, DSN 450-1276 or COM 210-466-1276, email james.a.vancourt2.naf@mail.mil).

- a. When a family requires more than one room, because of the room's rated capacity, each unit requires a primary rate.
- b. Effective 1 OCT 18, Army Lodging will join the other services by no longer charging for extra occupants. The Army Lodging budget template has been updated to reflect this change
- c. Room rates shall not be discounted or reduced for any reason unless one of the exceptions listed in the FY19 Operating Guidance are met.

4.5. DEFENSE LODGING MANAGEMENT SYSTEM SUPPORT COSTS.

(POC is Jamie VanCourt, DSN 450-1276 or COM 210-466-1276, email james.a.vancourt2.naf@mail.mil).

Army Lodging activities will budget customer support costs for the centrally managed Defense Lodging Management system (CLS Service 202 SSP G). Anticipated costs will be distributed to Garrison Lodging activities by IMCOM G9 Hospitality Programs.

4.6. IMWRF AND ARMY LODGING SERVICE AND OVERHEAD COST ALLOCATIONS.

(POC is Jamie VanCourt, DSN 450-1276 or COM 210-466-1276, email james.a.vancourt2.naf@mail.mil).

A Memorandum of Agreement (MOA) will be executed to define the specific services provided between Morale Welfare and Recreation and Lodging NAFIs. Services and/or associated overhead will not be reimbursed for expenses directly funded with Appropriated Funds (APF) or funded via the Unified Funding Management (UFM) process. Where service/overhead costs are partially funded with APF, reimbursements for residual costs only will be on a pro rata basis. MOAs will not include reimbursement for Human Resources, Accounting or Contracting; these costs will be covered under Headquarters level agreements and charged back to the Garrison Lodging operations.

- a. Common Support. Common support is authorized to be charged to Army Lodging activities for the following management/centralized functions under program codes: RC – Director Family & MWR, Chief, Business Programs, RI - Information Technology Services and RF - Financial Management.

- (1). Positions reimbursed will be consistent with the standard Installation Management Command Standard Garrison Organization. Expenses for



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administrative/overhead programs will not duplicate authorized encumbered positions in the Army Lodging staffing guide.

- (2). Allocated costs will be reported as an expense on the lodging activity income statement under 688 (Common Service Fund Expense). The providing activity will report the income under 547 (Income from Allocation of Expenses) within the applicable program code.
 - (3). The Director (program code RC) net cost (after APF) allocation will be a flat percentage based on the number of accounting location codes present at the Garrison.
 - (4). The Chief, Business Programs Division (program code RQ) net cost (after APF) will be based on the number of accounting location codes present at the Garrison within the goal Division.
 - (5). Allocations for program code RI - MWR Information Technology support will be based primarily on a service call basis. Information Technology support is generally limited to administrative computers and applications. The labor costs for Information Technology personnel to provide training or repairs to computer equipment and software installation for lodging activity computers and periphery equipment is reimbursable. MWR Information Technology support will not normally be authorized reimbursement for centrally managed Defense Lodging System hardware or applications; keycard systems; call accounting systems; telecommunications systems or other hospitality specific systems.
 - (6). The allocation of costs for program code RF –Financial Management will be based on time associated with Garrison Commander that require financial management functions. In addition, lodging may negotiate other desired services. Command required functions and the associated cost of these functions versus those which are desired by MWR or Army Lodging management, must be specified in the agreement.
- b. Maintenance and Repair. Maintenance and repair service reimbursement must be calculated based on: actual work performed; flat fee costs for providing “on call” emergency services; or regularly scheduled maintenance.
- (1). Costs for actual work performed will include labor and parts and be billed on an individual basis. These costs will be recognized by the receiving program under accounting codes 658 (Equipment Maintenance and Repair Expense); 659 (Vehicle Maintenance and Repair Expense) or 657 (Facilities Maintenance and Repair Expense) for maintenance and repair costs which do not meet capitalization criteria. For those costs meeting the capitalization criteria, the cost is identified in the appropriate fixed asset category. The providing activity will recognize the income under 501 (Service/Recreation Activity Income).



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- (2). Reimbursement for flat fee costs for providing the ability for “on call” emergency service will include costs attributable to maintaining emergency response capability. Costs will be negotiated on an annual basis under the MOA and be billed as a specific line item. Repairs performed as a result of the call will be billed per MOA. Flat fee costs will be recognized by the receiving activity under 686 (Contractual Services Expense). The providing activity will recognize the income under 501 (Service/Recreation Activity Income).
- (3). Regularly scheduled maintenance services such as grass cutting, will be based on the cost of providing the required level of service and will be negotiated on a Fiscal Year (FY) basis. Level and frequency of service will be specified. The costs will be recognized by the receiving activity under 686 (Contractual Services Expense). The providing activity will recognize the income under 501 (Service/Recreation Activity Income).
- c. Warehousing/Storage Costs. Warehousing/Storage costs will be based on square footage required for storage. Square footage costs should be based on net costs of warehousing operation attributable to the storage function only.
 - (1). Costs for deliveries will be allocated based on level of delivery service required.
 - (2). Other functions performed by warehouse personnel such as supply or property book management will be clearly specified.
 - (3). All costs associated with the warehousing/storage functions will be recognized by the receiving activity under 686 (Contractual Services Expense). The providing activity will recognize the income under 501 (Service/Recreation activity Income).
- d. Marketing Costs. Marketing costs will be based on costs for individual services required such as production of in room directories. Each service/deliverable will be clearly specified and priced separately. The receiving activity will recognize these costs based on the product/service provided. The providing activity will recognize the income under 501 (Service/Recreation Activity Income).

5. BUSINESS PROGRAMS.

5.1. GOLF MAINTENANCE EXPENSES.

(POCs are Mike McCoy, IMWR-BO, DSN 450-8390, COM (210) 221-8390, e-mail: michael.p.mccoy34.naf@mail.mil and Marc Williams, DSN 450-4757, COM (210) 295-4757, e-mail: marc.b.williams2.naf@mail.mil.)

All golf maintenance expenses, including labor associated with the care and maintenance of the golf course grounds, will be budgeted using Department Code 88 (Property Operation Maintenance & Energy). This is a reversal from a few years ago when all expenses were captured under Department Code 41 (Greens Operations). This change will isolate all



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maintenance department expenses from golf operations, allowing for a more complete analysis into expense management.

5.2. CATEREASE LICENSING FEES.

(POC is Sunny Park, IMWR-BO, DSN 450-8390, COM (210) 221-8464, e-mail: eun.s.park.naf@mail.mil)

Caterease licensing fees for FY18 were paid by IMCOM G9; however, in FY19 garrisons will be responsible for the cost of the licensing fees. For garrisons using this product, budget an annual fee of \$2,700 per facility and one user plus \$300 for each additional user. The expense will be reported in GLAC 686-Contractual Services Expense. The fees will be paid centrally and billed back to the garrisons.

5.3. CREDIT CARD MACHINE FEES.

(POC is Thomas Barclay, IMWR-BO, DSN 450-1285, COM (210) 466-1285, e-mail: Thomas.barclay.naf@mail.mil)

Each garrison will calculate the monthly fees at \$43 for CONUS and \$41 OCONUS per machine. The expense will be reported in GLAC 746-Rental Expense. The fees will be paid centrally and billed back to the garrisons.

6. COLLEGE OF INSTALLATION MANAGEMENT (CIM).

6.1. COLLEGE OF INSTALLATION MANAGEMENT COURSE COSTS.

(POC is Kimberly Rodrigues, IMCM-FM, COM (210) 823-1925 or (571) 274-4786, email: Kimberly.a.rodrigues.naf@mail.mil).

- a. All costs associated with Army MWR, Army Lodging, and ACS employees attending College of Installation Management (CIM), School for Family and MWR courses are borne by IMCOM G-9 (except where indicated in this budget guidance, the School for Family and MWR on-line instructions, and/or Memorandums of Agreement (MOAs)). Travel orders for both APF and NAF students are prepared and initially funded by the garrison. Students will provide the School for Family and MWR instructors with a copy of completed orders and process travel vouchers through their garrison. The garrisons will be reimbursed following completion of travel and submission of an invoice (with an accompanied settlement vouchers from DFAS) to CIM. JFTR Vol.2 policies regarding TDY travel authorization will be followed. Travel for local national employees is also initially funded by the garrison. Where travel reimbursement is authorized for local national personnel, the garrison will be reimbursed following completion of travel and submission of an invoice to CIM. Specific guidance on travel reservations, travel orders, travel vouchers, and submission of invoices is contained on the CIM website at:
http://www.imcomacademy.com/ima/?page_id=6547
(or visit <http://www.imcomacademy.com> then select the "Travel Information" tab)



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- b. Military or civilians who do not fall into the categories described in paragraph 6.1.a may apply to attend courses on a space available basis. If the military or civilian applicant is accepted for training, funding of travel, lodging, and per diem is the responsibility of the individual's parent organization.
- c. Costs associated with Army MWR NAF employees attending specific Civilian Education System (CES) courses are centrally funded through the Army.

7. CHILD AND YOUTH SERVICES (CYS).

7.1. BUSINESS CASES.

(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1088 or COM (210) 466-1088, e-mail: janet.p.yamanaka.naf@mail.mil).

- a. Business cases are required for Instructional Programs (previously SKIESUnlimited) subsidies and transportation costs.
- b. Instructional Programs (previously SKIESUnlimited). Submission of a business case is required for continuation of the Instructional Programs (previously SKIESUnlimited) subsidy. Funding will only be authorized after review and approval of the business case. The business case must show:
 - (1). Classes held and spaces generated for FY17 and FY18.
 - (2). The plan is to execute the program for FY19.
- c. Transportation Costs. Submission of a business case is required for transportation costs. Additional funding will only be authorized after review and approval of the business case and will be distributed on a monthly basis, along with the QCYS distribution.
 - (1). Record the APF authorized expenses of the transportation cost in GLAC 664, Department GL. Then allocate the UFM income to GLAC 526-UFM Income-Non-Payroll.
 - (2). Record the pure NAF expenses portion of the transportation cost in GLAC 664, under the NAF department that is providing the service or G1 for a generic department code. Then allocate the NAF income to GLAC 527-Service Charge Income and use the same NAF Department as the expense.



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7.2. CHILD AND YOUTH SERVICES BASE (CYS BASE).

(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1088 or COM (210) 466-1088, e-mail: janet.p.yamanaka.naf@mail.mil).

The following positions must be budgeted in the program/department codes outlined for overhead staffing per the Program and Department Code Matrix: CYS Coordinator/Admin, Nurse Specialist, Child Administrator, Special Needs Director, Nutritionist and CDC/SAC Maintenance Workers. (Use Program Code PC-Child and Youth Services Base (CYS Base), Department Code GL-APF Support-Normal Operations. Additional CYS overhead positions will be budgeted under Program Code PH-Youth Services Base (YS Base) to share the overhead costs between CDS and YS.)

7.3. CHILD CARE SUPPLEMENTAL OR NON-FACILITY BASED PROGRAMS.

(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1088 or COM (210) 466-1088, e-mail: janet.p.yamanaka.naf@mail.mil).

- a. Child Development Homes and 24/7 Centers. Budget using department codes under Program Code JG-Child Development Center Programs (CDC).
- b. Hourly care. For care provided in a stand-alone facility or room(s) that meets CDC/SAC fire, safety, and health standards so that parents are not required to remain in the building or immediately adjacent, budget using Program Codes JG-Child Development Center Programs (CDC)/QL-School Age Care (SAC), respectively, using Department Code 74 - Hourly Care.
- c. Kids on Site (KOS). For hourly care provided in a facility or room(s) that does not meet the CDC/SAC fire, safety, and health standard and parents must remain on site, budget under Program Code PG – Parent and Outreach Services–CYS (OS-CYS) using Department Code 7C-CYS Options/Support.

7.4. DEPLOYMENT SUPPORT.

(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1088 or COM (210) 466-1088, e-mail: janet.p.yamanaka.naf@mail.mil).

Garrisons will not budget for Deployment Support (AFC) subsidies in their FY19 NAF budgets. Subsidies will be reimbursed quarterly. Deployment Support Services Matrix (those designated in Program-Department Code Matrix. Expenses for the three Deployment Support program codes (QA-Deployment Support Services (Child), QB-Deployment Support Services (Youth), and QC-Army Wounded Warrior (Child)) are recorded using Department Code **GL (APF Support-Normal Operations)**).

7.5. FAMILY CHILD CARE (FCC) SUBSIDIES.

(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1088 or COM (210) 466-1088, e-mail: janet.p.yamanaka.naf@mail.mil).

Garrisons will not budget for FCC subsidies in their FY19 NAF budgets. Subsidies will be reimbursed quarterly.



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7.6. FORCE OF THE FUTURE.

(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1088 or COM (210) 466-1088, e-mail: janet.p.yamanaka.naf@mail.mil)

Garrisons must submit a business case in the current approved format and be approved by G9 prior to requesting reimbursement. FoTF reports are submitted monthly and subsidies will be reimbursed quarterly.

7.7. CYS FUNDING.

(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1088 or COM (210) 466-1088, e-mail: janet.p.yamanaka.naf@mail.mil).

Funding will be based on negotiated space delivery under the Funding by Space Model.

7.8. CYS MANNING DOCUMENTATION.

(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1088 or COM (210) 466-1088, e-mail: janet.p.yamanaka.naf@mail.mil).

- a. All garrisons will staff Child and Youth Services (CYS) programs in IAW the Enterprise Manning Document (EMD) developed in conjunction with IMCOM G9 CYS during the FY17/18 Financial Performance Assessment. The EMD applies to all management and support staff and lead Child & Youth Program Assistant (CYPA). Any requested changes to the EMD will be documented on the template provided along with documentation of changes in the program configuration, facilities, child/youth participation that drive the requested change. IMCOM G9 will respond to the change request during the budget approval process.
- b. Compliance with the approved EMD will be monitored during the annual Army Higher Headquarters Inspection (AHHI).

7.9. CYS REVENUE.

(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1088 or COM (210) 466-1088, e-mail: janet.p.yamanaka.naf@mail.mil).

- a. Revenue generated by CYS programs stays within CYS program arena.
- b. IAW the DoDI 6060.02 and AR 608-10, "...child care fees shall cover the NAF cost of the care, and NAF costs not covered by child care fees are to be minimized. Child care fees shall only be used for:
 - (1). Compensation of direct care CDP employees who are classified as NAF employees, to include training and education, and recruitment and retention initiatives approved by the DoD Component.
 - (2). Food-related expenses not paid by the USDA or DoD APFs.
 - (3). Consumable supplies.



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- c. Garrisons should budget for the same amount of fee increase as in FY18.
- d. Salaries - Cooks and Maintenance Workers are pure NAF except in Youth Centers which is pure GL. Custodial workers and housekeepers are pure NAF. Janitors reimbursed by DPW should be pure NAF.
- e. Garrisons should budget for the CYS Program to break-even in the aggregate.
- f. NAF income from parent fees is the primary source of direct in-ratio.

7.10. STAFF SALARIES.

(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1088 or COM (210) 466-1088, e-mail: janet.p.yamanaka.naf@mail.mil).

- a. Set NF3-5 staff salaries IAW IMCOM published pay lanes established as commensurate pay for workload at Appendix I.
- b. Set CC 2-5 salaries IAW IMCOM published pay lanes established as commensurate pay for workload at Appendix XX.
- c. In CDC and SAC programs 66% to 75% of direct in-ratio staff must be paid from by NAF income.
- d. In CDC and SAC 100% of kitchen labor is "pure NAF".
- e. All staff in youth programs, to include kitchen staff, are Department Code GL (APF Support-Normal Operations)
- f. Garrisons will use GLAC 527 (Service Charge Income) to record transportation fees and GLAC 664 (Vehicle Operating Expense) to record vehicle operating expenses. Garrisons requesting reimbursement for transportation costs must submit a business case in the current approved format.

7.11. INSTRUCTIONAL PROGRAMS (PREVIOUSLY SKIESUNLIMITED).

(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1088 or COM (210) 466-1088, e-mail: janet.p.yamanaka.naf@mail.mil).

Per the Program-Department Matrix, instructional classes will be budgeted under Program Code PG (Parent and Outreach Services-CYS (OS-CYS) or PH (Youth Sports) and Department Code 44 (Instruction Fees).

7.12. STAFF DISCOUNTS.

(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1088 or COM (210) 466-1088, e-mail: janet.p.yamanaka.naf@mail.mil).

Budget the discounts in GLAC 548 (Coupons and Special Offer Discounts).



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7.13. WORKFORCE PREP PROGRAM.

(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1088 or COM (210) 466-1088, e-mail: janet.p.yamanaka.naf@mail.mil).

FY19 Youth Workforce Prep Program (formerly known as HIRED!) will be reimbursed on a monthly basis.

7.14. ARMY NIBD OBJECTIVE

(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1088 or COM (210) 466-1088, e-mail: janet.p.yamanaka.naf@mail.mil).

Child and Youth Services will operate at break even in total aggregate.

8. MARKETING, COMMERCIAL SPONSORSHIP AND ADVERTISING.

8.1. COMMERCIAL SPONSORSHIP AND ADVERTISING.

(POCs are Abe Vega, IMWR-MK, DSN 450-1499 or COM (210) 466-1499, e-mail: abednego.vegavalle.naf@mail.mil and Kelly Jones, IMWR-MK, DSN 450-1852 or COM (210) 466-1852, e-mail: kelly.m.jones34.naf@mail.mil).

- a. Commercial Sponsorship and Advertising personnel will provide their projected income and expenses in the annual operating budget cycles. The annual goal for Commercial Sponsorship revenue should be a minimum of twice the Commercial Sponsorship Coordinator's salary without benefits.
- b. MWR marketing, sponsorship, and advertising managers should budget for monthly expense accounts to purchase meals and nonalcoholic beverages when hosting potential commercial sponsors or advertisers in their annual operating budget. It is authorized to pay for meals for sponsors out of the expense account. Marketing personnel will budget no more than \$150 per month for this expense in GLAC 744 (General Entertainment Expense), however exceptions may be made by the DFMWR or equivalent. Expenses must be recorded in the month in which they are incurred. The expense account is authorized for official business only. Annual expenditures will not exceed amounts designated in approved budgets.
- c. Commercial sponsors/advertisers may be recognized for their support to Soldier and Family programs. Funds for such events should be included in the marketing/sponsorship annual operating budget. Consult your Financial Manager for the correct GLAC and your local attorney for appropriate venue and guidelines.



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8.2. ATTENDANCE COSTS FOR CHAMBER OF COMMERCE AND OTHER CIVIC EVENTS.

(POCs are Abe Vega, IMWR-MK, DSN 450-1499 or COM (210) 466-1499, e-mail: abednego.vegavalle.naf@mail.mil and Kelly Jones, IMWR-MK, DSN 450-1852 or COM (210) 466-1852, e-mail: kelly.m.jones34.naf@mail.mil).

Expenses for membership fees, registration or attendance at Chamber of Commerce or other civic events do not fall under the expense account category but should be budgeted in the marketing/sponsorship annual operating budget.

8.3. PROGRAM / ACTIVITIES BUDGETING FOR PROMOTIONAL EVENTS.

(POCs are Abe Vega, IMWR-MK, DSN 450-1499 or COM (210) 466-1499, e-mail: abednego.vegavalle.naf@mail.mil and Kelly Jones, IMWR-MK, DSN 450-1852 or COM (210) 466-1852, e-mail: kelly.m.jones34.naf@mail.mil).

Garrison Program/Facility Managers will budget for events/promotions in the annual operating budget. Sponsorship/Advertising personnel will exhaust every means available to solicit and secure sponsorship/advertising revenue in order to enhance and augment the program/facility and/or promotion.

8.4. ENTERPRISE DIGITAL SIGNAGE COSTS.

(POCs are Abe Vega, IMWR-MK, DSN 450-1499 or COM (210) 466-1499, e-mail: abednego.vegavalle.naf@mail.mil and Kelly Jones, IMWR-MK, DSN 450-1852 or COM (210) 466-1852, e-mail: kelly.m.jones34.naf@mail.mil).

G9 Marketing budgets for all known sustainment costs associated with the Enterprise Digital Signage (DS) platform and garrisons will budget for procurement of DS hardware. Garrison Marketing Offices can purchase digital signage hardware using the Enterprise Digital Signage Hardware (EDSH) IDIQ Contract # NAFBA1-16-D-0007. Refer to the Part 03: IMCOM G9 FY19 Program Operating Guidance for more information regarding the contract. In addition, G9 Marketing will cover DS start-up costs pertaining to internet connectivity, software licensing and recurring sustainment costs. Should a garrison have budget questions pertaining to EDSH IDIQ please email: usarmy.jbsa.imcom-fmwrc.mbx.mrkt-digital-media-branch@mail.mil. An example of a DS budget cycle procurement process is as follows:

- a. If a Garrison Marketing Office intends to submit a purchase request in SNACS in October 2018 (FY19) for DS hardware, the Garrison Marketing Office will submit their purchase plan to the G9 Marketing Digital Media Branch NLT 31 May 2018 (FY18).
- b. In addition to the purchase plan the garrison needs to establish a line item within their garrison annual operating budget for the fiscal year the hardware will be procured through NAF contracting. This will ensure simultaneous budgeting approval for IMCOM G9 HQ and the requesting garrison(s). Additionally, it will ensure all planned hardware purchases by Garrison Marketing Offices will be



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installed and operational in a timely manner and sustainment costs to operate the hardware is budgeted accordingly in the G9 Marketing annual operating budget.

8.5. PURCHASE PLANS.

(POCs are Abe Vega, IMWR-MK, DSN 450-1499 or COM (210) 466-1499, e-mail: abednego.vegavalle.naf@mail.mil and Kelly Jones, IMWR-MK, DSN 450-1852 or COM (210) 466-1852, e-mail: kelly.m.jones34.naf@mail.mil).

Garrison Marketing Offices will submit purchase plans via email to usarmy.jbsa.imcom-fmwrc.mbx.mrkt-digital-media-branch@mail.mil. The approved purchase plan must be submitted with the purchase request in SNACS. In the event purchase plans are not submitted, there will be substantial delays associated with installation and activation of the digital signage hardware purchased by Garrison Marketing Offices. A sample purchase plan can be found in the Enterprise Digital Signage Hardware IDIQ Contract # NAFBA1-16-D-0007 catalogue. Refer to the Part 03: IMCOM G9 FY19 Program Operating Guidance for more information regarding the contract.

9. RECREATION PROGRAMS.

9.1. RECREATION ALL PROGRAMS.

(POC is Joshua Gwinn, IMWR-CR, DSN 312-450-1357 or COM (210) 466-1357, email: joshua.p.gwinn.naf@mail.mil).

NIBD and other operating benchmarks can be found in paragraph 53 (Benchmarks – Recreation). For exceptions to the Recreation Category A, B and C NIBD benchmarks, the Garrison must submit a memorandum through their respective IMCOM Directorate POCs for consideration and IMCOM G9 approval. Request will include a 3-year financial performance trend analyst and an explanation of the unique circumstances that limits the capability of the garrison to meet the standard.

9.2. AUTOMOTIVE SKILLS.

(POC is Joseph Cavanagh, IMWR-CR, DSN 312-450-1359 or COM 210-466-1359, email: joseph.p.cavanagh.naf@mail.mil).

- a. NAF fleet vehicles will not be recorded under Program Code JC (Auto Crafts) unless they are used for direct support of the Automotive Skills Program, e.g., a tow truck. A common support program code, e.g., Program Code RB (NAF Support Services Branch) or RE (Services), will be used for NAF fleet vehicles.
- b. A separate Category C automotive service garage may be established (per guidance in AR 215-1, paragraph 8-10b (18)) where demand beyond incidental repair and maintenance exists. The cost of goods sold (COGS) percentage in Automotive Skills facilities which have resale operations will never exceed 100% and will be budgeted considering the total cost of all operating expenses including labor.



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9.3. CAR WASH OPERATIONS.

(POCs are Joseph Cavanagh, IMWR-CR, DSN 312-450-1359 or COM 210-466-1359, email: joseph.p.cavanagh.naf@mail.mil) and Sonia Daugherty, IMWR-NFC, DSN 450-1392 or COM (210) 466-1392, e-mail: sonia.daugherty.naf@mail.mil).

- a. A car wash which is a self-help activity (usually a concrete apron with a hose and garrison supplied water) with patrons providing all supplies except water, is a Category B program activity. The car wash facility may be freestanding or collocated with another MWR facility. There should be no fees to patrons for this type of “no frill” car wash facility, and it should not be reported in a separate department code under the operating MWR program’s NAF financial statement. APF/UFM support is authorized. This guidance does not supersede guidance on the use of APF program funding.
- b. When a fee is charged by MWR for a car wash, the activity is a resale operation. The operation then is not authorized APF/UFM support. Car wash revenue and expenses are to be reported in Department Code 95 – Car Wash Operations. See Attachment 4 (FY19 NAF Program and Department Matrices) for program codes in which car wash operations are authorized to be reported.
- c. This guidance is from former DFAS NAF Accounting Policy and Systems memorandum 98-01, subject: Accounting Changes, dated 8 Jun 98.

9.4. BETTER OPPORTUNITIES FOR SINGLE SOLDIERS (BOSS):

(POC is John Lavender, IMWR-CR, DSN 312-450-1327 or COM (210) 466-1327, email: john.e.lavender.naf@mail.mil).

- a. APF support provided via the UFM process is to be reported in accordance with accounting procedures for Department Code GL (APF Support-Normal Operations). Department Code 9F (BOSS Activity) is to be used for BOSS NAF activity. Revenue generated by the BOSS program is intended for the benefit of the single Soldier and will remain accessible for programming in the next fiscal year.
- b. BOSS Life Skills Funding. Execution of funds are in accordance with OPORD 16-066. These funds will not be executed outside of Program Code QD (BOSS) Program and cannot be co-mingled between Program Codes QD and WZ (Warrior Zones). BOSS funds shall not be executed and/or captured by Program Code HC (Recreation Centers).

9.5. ENTERTAINMENT PROGRAMS.

(POC is Joe Leavell, IMWR-CR, DSN 312-450-2017 or COM 210-466-2017, email: joey.leavell.naf@mail.mil).

Garrisons are responsible to budget for 100% of all talent, production and local support costs associated with producing commercial entertainment activities. Garrisons will not be charged for use of IMCOM Army Entertainment production equipment or other costs associated with the delivery of IMCOM production support (e.g., contractors, fuel, TDY,



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equipment rental). Garrisons will provide local production assistance and support as specified in the entertainment proposal. Garrisons will submit requests for production support, with reservations accepted on a first come, first served basis and subject to availability of resources. Per capita cost is a key indicator and determining factor in final product delivery and evaluation of event success. The CONUS production support benchmark for garrison funded events is \$35K per year/per garrison. The OCONUS and Remote and Isolated garrison production support benchmark is \$55K per year/per garrison. The host garrisons are responsible to cover any costs in excess of the benchmark.

9.6. LIBRARY SERVICES AND GENERAL LIBRARY INFORMATION SYSTEM (GLIS).

(POC is Dr. Karen Cole, IMWR-CR, DSN 312-450-1350 or COM 210-466-1350, email: karen.s.cole8.naf@mail.mil .

- a. Income from printing, copying, scanning or other fee generating library services should be recorded in GLAC 501 Service/Recreation Activity Income.
- b. Payment for sale of abandoned property (used books, etc.) items recorded under GLAC 599 (Miscellaneous Other Operating Income).
- c. Payment for lost or damaged physical items can be reimbursed and recorded under GLAC 803, Gain or Loss on Disposal of Other Fund Owned Property
- d. Income from sale/disposal of fund owned property, if an expendable item, will be recorded in GLAC 803, Gain or Loss on Disposal of Other Fund Owned Property.
- e. (ADDED 2 JULY 2018) Cost of accountable library materials per AR 735-17, Accounting for Library Materials, paragraph 1-5a, which do not meet capitalization requirements (individual costs of \$2,500 or more or like items costing at least \$100 each and totaling \$2,500 or more) will be recorded in GLAC 725 (Library Material Resources Expense).

9.7. LEISURE TRAVEL SERVICES (LTS).

(POC is Linda Hayashi (Acting), IMWR-CR, DSN 450-1362 or COM 210-466-1362, and email: linda.m.hayashi.naf@mail.mil).

- a. As a reminder, ensure that only the mark-up amount is recorded for consignment ticket(s) sold and not the entire ticket price, using GLAC 550 (Consignment Income).
- b. Where a NAFI has contracted commercial travel services from which contracts fees are derived, such fees will be recorded using Department Code B7 (Tours), GLAC 541 (Commercial Travel Office Commission Income).
- c. Garrison LTS offices should budget to convert printing of tickets and vouchers to a Laser Printer. The Boca ticket printers will continue to play a significant back-up role and as the primary resource to ticket local high-volume FMWR sponsored



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events. The laser printers will produce tickets with most input entered through a central export file provided by IMCOM G9, resulting in significant labor savings and a more professional appearing product for the customer.

9.8. OUTDOOR RECREATION PROGRAM (ODR).

(POC is Mr. John O'Sullivan, IMWR-CR, DSN 312-450-1367 or COM 210-466-1367, e-mail: john.l.osullivan2.naf@mail.mil.

- a. The Outdoor Recreation (ODR) program is diverse and may include several program categorizations. Currently, any of the ODR program codes might be enlisted for reporting various elements of the overall program. To simplify reporting, consolidation of program elements under **Program Code JE (Outdoor Recreation Program General)** utilizing department codes and location codes to identify operational sub-elements is encouraged. ODR program managers must coordinate with Financial Management and RecTrac POCs to ensure proper accounting for such realignments.
- b. General Guidelines for all ODR Programs. Department Codes F1 (Miscellaneous) or F2 (Miscellaneous–Sales) will not be used in circumstances where transactions can be appropriately reported under a valid department code. Use of F1 or F2 in the budget and reporting process must be identified and approved by the IMCOM G9 Outdoor Recreation POC prior to budget submission and approval.
- c. Benchmarks. For information on Benchmarks for Operating Standards and Ancillary Sales see paragraph 10.3 (Benchmarks – Recreation).

9.9. ODR – BOATING AND MARINA PROGRAMS.

(POC is Mr. John O'Sullivan, IMWR-CR, DSN 312-450-1367 or COM 210-466-1367, e-mail: john.l.osullivan2.naf@mail.mil.

- a. Program Code KB – Boating without Private Berthing (CAT B).
 - (1). Boat operations and berthing facilities for government owned vessels supporting directed and self-directed ODR programming where 65% or more of available berths are utilized in support of this program.
 - (2). Alternative Reporting Code: JE-65 (Boating Operations) recommended if boating operations are limited (i.e. not a stand-alone facility) and can be adequately reported in a single department.
- b. Program Code LG – Marina Operations (CAT C). When operations support berthing for both government and private boats and the 35% limitation of private berthing slots is exceeded, marinas will report government boat related operations in Category B Program Code KB and will operate/report their private berthing services under Category C Program Code LG (Marinas with Private Berthing).



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9.10. ODR – RECREATIONAL LODGING, RV PARKS and CAMPGROUNDS.

(POC is Mr. John O'Sullivan, IMWR-CR, DSN 312-450-1367 or COM 210-466-1367, e-mail: john.l.osullivan2.naf@mail.mil.

- a. Program Code JK - Campgrounds (CAT B). Small campgrounds with primitive or tent camping as the primary recreational activity and/or that support participation in adjacent outdoor recreational activities (DoDI 1015-10, Enclosure 5, Paragraph 2, i). All Recreational Lodging, RV Parks, and Campgrounds (including extended stay offerings) are subject to homesteading restrictions and procedures per AR 215-1, 8-25, d, (2).
 - (1). Tent camping refers to designated campsite or shelter site with primitive infrastructure, supported with tent pad or shelter, parking space (for POV, not RV), equipment (e.g. picnic table, BBQ grill, lantern stand, etc.), and individual utility hook-ups.
 - (2). In situations where a camping facility is ancillary (i.e. not a stand-alone facility) within a recreation area or garrison ODR operation (e.g. a few seasonal-use campsites with little to no amenities) the Department Code 66 (Camping) may be used to differentiate campsite fees from other reported operation fees under program code JE.
- b. Program Code KK – Travel Camps/RV Parks and Campgrounds (CAT C). Lodging facilities and services, to include trailers, trailer and/or recreational vehicle parks, collocated with military recreation areas to support recreation and where the vast majority of occupancy is by unofficial travelers. Under DoDI guidance, all RV parks, regardless of size, are considered Cat C operations.
- c. Program Code LF - Cabins, Cottages and Recreational Guesthouses, Category C Recreational Lodging operations involving cottages (less than 400 sf), cabins (greater than 400 sf), hotel-like accommodations, lodges (group areas), etc.
 - (1). Department Code 8C (MWR Accommodations), is used to report revenue & expenses for Recreational Lodging facilities that are stand-alone ("not" co-located with a military recreation area), or extended stay room offerings.
 - (2). Department Code 87 (Recreational Lodging Rooms) is used to report revenue and expenses by all Recreational Lodging facilities that are co-located with a military recreation area

9.11. ODR – RECREATIONAL EQUIPMENT CHECKOUT, RENTALS AND SALES PROGRAMS.

(POC is Mr. John O'Sullivan, IMWR-CR, DSN 312-450-1367 or COM 210-466-1367, e-mail: john.l.osullivan2.naf@mail.mil.

- a. Program Code KC - ODR Equipment Checkout Program (CAT B).



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- (1). Category B equipment checkout center operations providing support for program directed and self-directed outdoor recreation activity participation.
 - (2). Alternative Reporting Code: JE-60 (Equipment Issue). Note Department 60 (Equipment Issue) can be used to identify/report Category B program support elements within outdoor recreation in Program Codes JE or KC. Can be joined by JE-58 (Equipment Rental) to record transactions for Cat C rental operations.
- b. Program Code LW - Recreational Equipment Rental and Sales (CAT C).
- (1). Category C equipment rental operations providing support for self-directed outdoor recreation activity participation, and personal short-term use items (e.g. Event equipment, specialized tools, machines, etc.).
 - (2). Alternative Reporting Code: JE-58 (Equipment Rental). Note that Department 58 (Equipment Rental) can be used to identify/report Category C support elements within outdoor recreation in Program Codes JE. Can be joined by JE-60 (Equipment Issue) to record transactions for Cat B equipment issue operations.

9.12.ODR – SKATING RINK PROGRAMS.

(POC is Mr. John O’Sullivan, IMWR-CR, DSN 312-450-1367 or COM 210-466-1367, e-mail: john.l.osullivan2.naf@mail.mil.

- a. Program Code LH - Skating Rinks (Ice or Roller) Free Standing: For financial reporting of skating rinks or fee-based skate park operations.
- b. Alternative Reporting Code: JE-54 (Skating) recommended if skating operations are limited and/or can be adequately reported in a single department.

9.13.ODR – STABLES OPERATIONS.

(POC is Mr. John O’Sullivan, IMWR-CR, DSN 312-450-1367 or COM 210-466-1367, e-mail: john.l.osullivan2.naf@mail.mil.

- a. When operations support boarding for both government and private mounts, and the 35% limitation of private boarder slots is exceeded, Stables will report government horse related operations financials (e.g. riding lessons, trail rides, equestrian events) in Category B-Program Code KJ (Riding Stables without Private Boarding) and will operate/report their private boarding services (boarding, feed, services, etc.) and under the Category C-Program Code LK (Stables with Private Boarding). Equestrian operations and facilities for government owned horses supporting directed and self-directed programming where 65% or more of available stalls are utilized by government horses in support of this program.



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- b. Alternative Reporting Code: JE-56 (Stables) recommended if stable operations are limited (i.e. not a stand-alone facility, or outsource managed) and can be adequately reported in a single dept.

9.14. ODR – WARRIOR ADVENTURE QUEST (WAQ) PROGRAMS.

(POC is Mr. John O’Sullivan, IMWR-CR, DSN 312-450-1367 or COM 210-466-1367, e-mail: john.l.osullivan2.naf@mail.mil).

- a. WAQ is centrally funded through IMCOM G-9. WAQ program expenses are recorded in Program Code JE (Outdoor Recreation Program General), Department Code GF (APF Support–Expanded Operations) (JE-GF).
- b. GLAC 276 account funds are transferred to JE-GF (in amounts equal to depicted expenses) and recorded as:
 - (1). GLAC 563 – UFM Income–Special–Payroll
 - (2). GLAC 564 – UFM Income–Special–Non-Payroll
- c. It is expected that aggregate expenses reported in JE-GF will be fully off-set by funds provided, maintaining a zero-balance by end of the fiscal year. Garrison FMs and WAQ program managers will coordinate with each other to ensure WAQ funds are properly accounted. A WAQ Fund Ledger (available on SharePoint) depicts monthly program execution, expenses reimbursed, and excess credit value.

9.15. WARRIOR ZONES:

(John Lavender, IMWR-CR, DSN 312-450-1327 or COM (210) 466-1327, email: john.e.lavender.naf@mail.mil).

- a. Consistent with Department of Defense Instruction (DoDI) 1015.10, Category B activities have a limited ability to generate revenues. Consequently, Warrior Zones are authorized APF/UFM IAW the guidance in AR 215-1 for Category B programs.
- b. IMCOM G9 will fund approved system upgrades. Daily operational expenses are the responsibility of the garrison. IMCOM G9 will fund locally acquired internet connectivity for all Warrior Zones based on agreed bandwidth and support.

10. BENCHMARKS.

10.1. BENCHMARKS – FUND 1 (MWR FUND).

(POC is Bryan Hartsell, IMWR-NFC, DSN 450-1370 or COM (210)466-1370, e-mail: bryan.w.hartsell.naf@mail.mil).



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Fund 1 MWR Fund	STANDARD				
	Garrison				IMCOM Directorate
TOTAL GARRISON OR ALL ACTIVITIES	COGS	Labor	OOE (Other Operating Expenses)	NIBD (Net Income Before Depreciation)	NIBD (Net Income Before Depreciation)
Operating Entity (Total Garrison) Roll-up (All program codes)				B*	B*
Bingo (Department Code E1 – per Location Total)	Prize Payout 80%	7.5%	5.5%	15%	15%
CPMC vs NIBD	Total IMCOM Directorate CPMC Projects ≤ Total IMCOM Directorate NIBD plus adjustments				
Percentage of Common Support	IMCOM G9 provided IMCOM Directorate benchmark. IMCOM Directorate then will provide Garrison benchmarks which support the IMCOM Directorate benchmark.				
Solvency (Cash to Debt) – at Fund-Level	≥ 1:1 & ≤ 2:1 and NIBD ≥ \$0				
B* = Provided NIBD % Benchmark					
COGS % = COGS / Total Sales					
OOE% = OOE / Total Revenue					
Labor % = Labor / Total Revenue					
NIBD % = NIBD / Net Revenue					

10.2. BENCHMARKS – BUSINESS PROGRAMS.

(POC is Mr. John Patten, IMWR-BO, DSN 450-1368 or COM (210) 466-1368, e-mail: john.s.patten.naf@mail.mil).

Fund 1 MWR Fund	STANDARD				
	Garrison				IMCOM Directorate
BUSINESS PROGRAMS	COGS	Labor	OOE (Other Operating Expenses)	NIBD (Net Income Before Depreciation)	NIBD (Net Income Before Depreciation)
Bowling ≤16 Lanes (Program Code KA – per Location Total)	75%**	≤ 50%		3%*	3%*
Bowling ≥17 Lanes (Program Code LE – per Location Total)		≤ 50%		12%	12%
Bowling > 17 Lanes – Remote & Isolated (Program Code LE – per Location Total)		≤ 50%		12%*	12%*
Clubs, Branded Restaurants, & FBE (Program Code KE, KF, KG, KL, KM, & LT)	35%	42%	15%	8%*	8%
Officers' Clubs (Program Code KE) – per Location Total		≤ 42%			
NCO/Enlisted Clubs (Program Code KF) – per Location Total		≤ 42%			
Community Clubs (Program Code KG) – per Location Total		≤ 42%			
Branded Restaurants (Program Code KL) – per Location Total		≤ 42%			
Java Cafes (Program Code KL) – per Location Total		≤ 35%			
Clubs, Branded Restaurants, & FBE (Program Code KM) – per Location Total		≤ 42%			
Free Standing Snack Bars (Program Code LT) – per Location Total		≤ 35%			
Dining Room (Department Code 11)	38%		12%		
Catering	28%		10%		
Bar (Department Code 01)	28%		10%		
Clubs, Branded Restaurants & FBE – Remote & Isolated (Program Code KE, KF, KG, KL, KM, & LT)	35%	42%	15%	8%*	8%*
Officers' Clubs – Remote & Isolated (Program Code KE) – per Location Total		≤ 42%			
NCO/Enlisted Clubs – Remote & Isolated (Program Code KF) – per Location Total		≤ 42%			
Community Clubs – Remote & Isolated (Program Code KG) – per Location Total		≤ 42%			
Branded Restaurants – Remote & Isolated (Program Code KL) – per Location Total		≤ 42%			
Java Cafes – Remote & Isolated (Program Code KL) – per Location Total		≤ 35%			



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Food, Beverage & Entertainment (FBE) – Remote & Isolated (Program Code KM) – per Location Total		≤ 42%			
Free Standing Snack Bars – Remote & Isolated (Program Code LT) – per Location Total		≤ 35%			
Dining Room – Remote & Isolated (Department Code 11)	38%		12%		
Catering – Remote & Isolated	28%		10%		
Bar – Remote & Isolated (Department Code 01)	28%		10%		
Golf (Program Code LQ) – Per Location Total	72%**	≤ 50%	20%	12%	12%
Golf – Remote & Isolated (Program Code LQ) – Per Location Total	72%**	≤ 50%	20%	12%*	12%*
* NIBD plus authorized UFM not received ** Pro Shop COGS COGS % = COGS / Total Sales Labor % = Labor / Total Revenue OOE% = OOE / Total Revenue NIBD % = NIBD / Net Revenue					

10.3.BENCHMARKS – RECREATION PROGRAMS.

(POC is Josh Gwinn, IMWR-CR, DSN 312-450-1357 or COM (210) 466-1357, email: john.p.gwinn.naf@mail.mil).

Fund 1 MWR Fund	STANDARD				
	Garrison				IMCOM Directorate
RECREATION	COGS	Labor	OOE (Other Operating Expenses)	NIBD (Net Income Before Depreciation)	NIBD (Net Income Before Depreciation)
Category A Recreation (Program Codes HA, HB, HC, HE, HF, HH, HJ, QD)				0%	0%
Category B Recreation (Program Codes JA, JB, JC, JD, JE, JF, JK, JQ, KB, KC, KD, KJ, WZ)				0%	0%
Category C Recreation (Program Codes KK, LA, LB, LE, LF, LG, LH, LK, LL, LM, LP, LR, LV, LW)				5%	5%
	Garrison Standard (* +/- 5% variation authorized except COGS)				
	COGS	Labor	OOE	NIBD	APF Funding (% of Total Revenue)
Campgrounds (Program Code JK)		20%*	10%*	65%*	25%
--Snack Bar (Department 14)	35%				
--Convenience Resale (Department 27)	55%				
--Gift Shop (Department 37)	75%				
Travel Camps/RV Parks and Campgrounds (Program Code KK)		30%*	20%*	45%*	
--Snack Bar (Department 14)	35%				
--Convenience Resale (Department 27)	55%				
--Gift Shop (Department 37)	75%				
Cabin, Cottages, and Recreational Guesthouses (Program Code LF)		35%*	25%*	35%*	
--Snack Bar (Department 14)	35%				
--Convenience Resale (Department 27)	55%				
--Gift Shop (Department 37)	75%				
COGS % = COGS / Total Sales Labor % = Labor / Total Revenue OOE% = OOE / Total Revenue NIBD % = NIBD / Net Revenue					
For exceptions to the Recreation Category A, B and C NIBD benchmarks, the Garrison must submit a memorandum through their respective IMCOM Directorate POCs to IMCOM G9 for approval. Requests will include a 3-year financial performance trend analysis and an explanation of the unique circumstances that limits the capability of the garrison to meet the NIBD benchmark. * +/- 5% Variance Authorized. Does not apply to COGS.					



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10.4. BENCHMARKS – CHILD & YOUTH SERVICES (CYS).

(POC is Janet Yamanaka, IMWR-CYS, DSN 450-1088 or COM (210) 466-1088, e-mail: janet.p.yamanaka.naf@mail.mil).

Fund 1 MWR Fund	STANDARD				
	Garrison				IMCOM Directorate
CHILD & YOUTH SERVICES (CYS)	COGS	Labor	OOE (Other Operating Expenses)	NIBD (Net Income Before Depreciation)	NIBD (Net Income Before Depreciation)
Child & Youth Services (CYS) Program <small>(Program Codes JG, JH, JM, PC, PD, PG, PH, PJ, PL, PM, QA, QB, QC, QL, QM)</small>				A*	A*
Child Development Services (CDS) <small>(Program Codes JG, PC, PD, PG, PL, QM)</small>				A*	A*
Youth Services <small>(Program Codes JH, JM, PH, PJ, PM)</small>				A*	A*
School Age Services (SAS) <small>(Program Code QL)</small>				A*	A*
Deployment Support Services (DSS) <small>(Program Codes QA, QB, QC)</small>				A*	A*
APF Support	CYS programs will be fully funded based on negotiations between IMCOM G9 and garrisons.				
A* = Approved Budget					
COGS % = COGS / Total Sales OOE% = OOE / Total Revenue					
Labor % = Labor / Total Revenue NIBD % = NIBD / Net Revenue					

10.5. BENCHMARKS – Fund 2 (POST RESTAURANT FUND).

(POC is Bob Maze, IMWR-BO, DSN 450-1291 or COM (210) 466-1291, e-mail: robert.a.maze10.naf@mail.mil).

Fund 2 Post Restaurant Fund	COGS	Labor	OOE (Other Operating Expenses)	NIBD (Net Income Before Depreciation)
Food & Beverage (Overall)	38%	≤ 40%	12%	8%*
Cafeteria (Department 11)	35%	≤ 40%	10%	8%
Catering (Department 13)	40%	≤ 35%	12%	13%
Snack Bar (Department 14)	35%	≤ 35%	10%	15%
Mobile Canteen/Truck (Department 16)	40%	≤ 40%	10%	15%
Vending (Department C1)	25%	≤ 25%	10%	15%
* NIBD, by department with fully burdened G1 labor expenses				

10.6. BENCHMARKS – FUND 3 (CIVILIAN WELFARE FUND).

(POC is Bob Maze, IMWR-BO, DSN 450-1291 or COM (210) 466-1291, e-mail: robert.a.maze10.naf@mail.mil).

Fund 3 Civilian Welfare Fund	Net Income Before Depreciation (NIBD) NIBD calculated using Net Revenue
Civilian Welfare Fund	Actual NIBD % is ≥ -3% to ≤ 3% to budgeted revenue amount



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10.7. BENCHMARKS - Fund D (Armed Forces Recreation Centers (AFRC) Fund).

(POC is Cheryl Glamm, COM 210-466-1272, e-mail: cheryl.j.glamm.naf@mail.mil)

Armed Forces Recreation Center (AFRC) program NIBD standards are at:

[https://army.deps.mil/army/cmds/imcom_G9/G9/Divisions/Hosp_Programs_Library/Budget%20Instructions\(Detailed\).pdf](https://army.deps.mil/army/cmds/imcom_G9/G9/Divisions/Hosp_Programs_Library/Budget%20Instructions(Detailed).pdf)

10.8. BENCHMARKS – FUND F (ARMY LODGING FUND).

(POC is Jamie VanCourt, DSN 450-1276 or COM 210-466-1276, email james.a.vancourt2.naf@mail.mil).

Fund F Army Lodging Fund	Garrison & IMCOM Directorate Standards
Net Income Before Depreciation (NIBD)	NIBD ≥ CPMC Requirements*
Solvency (Cash to Debt)	≥ 1:1 & ≤ 2:1
Occupancy Of available room nights based on total room inventory (excluding DVQs)	≥ 75%
DVQ Occupancy Of available room nights based on total room inventory	≥ 75%
* Value necessary in current year for long-range CPMC budget as adjusted for FYS service charge guidance	

11. RATE SCHEDULES.

11.1. ABIF INTEREST RATE.

(POC is Laurent Lant, IMWR-FMB, DSN 450-1369 or COM (210) 466-1369, e-mail: laurent.g.lant.naf@mail.mil).

ITEM	RATE
ABIF Interest Rate	0.95% on cash invested in the ABIF

11.2. COMMERCIAL AUDIT COSTS:

(POC is: John Habick, IMIR-M, DSN 450-0621 or COM (210) 466-0621, e-mail: john.e.habick.naf@mail.mil).

After the close of the FY17 financial statements, there will be a financial statement audit of the IMCOM Directorates and HQ, MWR funds. The Fund 1 (MWR Fund) contract audit fixed fees are estimated at \$412,460. Travel costs are in addition to the fixed price audit fees and are considered a variable contract cost. For FY19 budget preparation, the following amounts should be used. Costs will be reported in Program Code RP (Fund Administration), Department Code GL (APF Support – Normal Operations), GLAC 738 (Audit Expense).



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AMOUNT	IMCOM DIRECTORATE
\$ 81,556	IMCOM-Europe Directorate
\$131,571	IMCOM-Pacific Directorate
\$ 48,751	IMCOM-Readiness Directorate
\$ 77,428	IMCOM-Sustainment Directorate
\$ 43,015	IMCOM-Training Directorate
\$ 30,139	IMCOM Enterprise Directorate
\$412,460	TOTAL AUDIT COST

11.3. PAYROLL SERVICE CHARGES:

(POC is Julia May, NFS, DSN 829-1561 or COM (903) 334-1561, e-mail: julia.e.may.civ@mail.mil).

Payroll rates for FY19 have NOT been set. For FY19 budgeting purpose, use the following payroll service charge schedule:

SERVICE CHARGE ITEM	AMOUNT
Time & Attendance Submission	\$3.08
Computation of Manual Payment	\$75.00
Preparation of Corrected Form W-2	\$50.00

11.4. NAF EMPLOYEE BENEFITS.

(POC is Anne Bright, IMWR-NB, DSN 450-1626 or COM (210) 466-1626, e-mail: anne.m.bright.naf@mail.mil).

RATE ITEM	GUIDANCE
401(K) Savings Plan --Administrative Surcharge --Employer's Matching Funds	0.1% of covered payroll. Up to 3% of employee's salary.
Army Medical Life Fund Assessment	3% surcharge on total payroll has been suspended for FY19.
Dental Plans (Stand Alone) Premiums	Premiums for Stand Alone dental plans are paid solely by the employee and have no effect on budgeting.
Flexible Spending Accounts (FSA)	The employer cost will be \$2.50 for each employee per pay period participating in FSA.
Health Insurance Premiums	The employer share is 70% of premium costs for the DOD Health Benefit Plan (DODHBP) and Health Maintenance Organizations (HMO). Anticipate a 10% increase in CY18.
Life Insurance Premiums	The premium holiday initiated in 2016 for basic life insurance will end effective 1 January 2019. New premium rate will be 11 cents per \$1,000 coverage.
Long Term Care Insurance Premiums	Premiums for long term care insurance are paid solely by the employee and have no effect on budgeting.
Post Retirement Medical (PRM) Surcharge	2.9% surcharge on total payroll. Total payroll is calculated as the sum of GLACs 230, 601, 609, 617, and 621.



FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance

RATE ITEM	GUIDANCE
USA NAF Retirement Trust	7.6% of pensionable wages – FY19 employer contribution to the USA NAF Retirement Trust.
Voluntary Early Retirement/ Discontinued Service Retirement (VERA/DSR)	In FY19, payment to the Army NAF Retirement Fund by installations and activities for each employee who retires under NAF VERA/DSR will be \$113,000.

11.5. RISK MANAGEMENT PROGRAM (RIMP).

(POC is Laurent Lant, IMWR-FMB, DSN 450-1369 or COM (210) 466-1369, e-mail: laurent.g.lant.naf@mail.mil).

The following are the RIMP rates for FY19.

RIMP ITEM	RATE VALUATION	FY18 RATE	FY19 RATE	FY19 DEDUC
Buildings	Per \$100 value	0.12	0.12	2,000.00
Contents	Per \$100 value	0.21	0.22	1,000.00
Computers	Per \$100 value	0.12	0.12	1,000.00
Vehicles	Per \$100 value	0.53	0.53	1,000.00
Watercraft	Per \$100 value	0.65	0.65	1,000.00
Fidelity Bond	Per employee Class I	3.81	3.93	1,000.00
	Class II	1.76	2.66	1,000.00
Excess Fidelity Bonding (Optional)	Per \$100 value	0.30	0.03	1,000.00
Money & Securities	Per employee	0.85	0.85	1,000.00
General Tort	Per employee	19.07	19.29	500.00
Vehicle Tort	Per vehicle	40.13	48.46	250.00
Family Child Care	Per provider	200.00	201.00	0.00
Cargo	Per \$100 value	0.23	0.26	500.00
Unemployment Compensation	Percentage of payroll	0.84	0.92	0.00
Workers' Compensation	Per \$100 payroll U.S. and Puerto Rico	3.247	3.25	0.00
	Overseas	0.834	1.65	0.00
For Rate Quote on Special or Unusual Coverage	Handled on a case by case basis Contact Laurent Lant COM 210-466-1369 DSN 450-1369 E-Mail: laurent.g.lant.naf@mail.mil			