



**FY20 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY20 Program Budget Guidance
Attachment 4 – NAF Program and Department Matrices**



FY20 NAF Program and Department Matrices

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		9G: Commercial Sponsorship
Department		Department Code Description (Use this code for Income /Expenses related to:)
Code	Title	
9G	Commercial Sponsorship	<p>Commercial Sponsorship revenue will be reported using GLAC 553 under the department within the program/service (office of primary responsibility) that executes the sponsored event/activity. When sponsorship revenue is received in advance of the event/activity (not within the same month the event/activity is executed), the transaction is recorded using GLAC 267 – Miscellaneous Unearned Income, instead of GLAC 553 – Commercial Sponsorship Income. When the event/activity is executed, initiate a transaction to move the funding amount originally recorded in GLAC 267 to GLAC 553 – Commercial Sponsorship Income. Any remaining funds in GLAC 267 may be transferred to another event/activity as long as the sponsorship agreement for the original event has a clause that specifies this. If not, the funds must remain in GLAC 267.</p> <p>When an event occurs that has a contractual agreement to receive sponsorship money prior to the actual receipt of the cash, the amount of cash that will eventually be received is recorded as income using GLAC 553 on the day the event occurs with a contra to a GLAC 140 – Miscellaneous Other Receivables. When the cash is actually received, credit GLAC 140 on the daily activity report (DAR).</p> <p>Expenses incurred to obtain commercial sponsorship (i.e., long distance calls, postage, travel to meet with potential sponsors, etc.) are to be reported in Department Code 9G under Program Code RU – Marketing. Labor and other expenses not directly related to obtaining commercial sponsorship (such as training/professional development) are recorded in Department Code 9G under Program Code RU – Marketing.</p> <p>Expenses incurred due to delivering the event/activity are not to be considered commercial sponsorship expenses and should not be reported using this department or marketing program code. These expenses are to be reported under the program code of the program/service that executes the event/activity.</p>



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		9H: Advertising
Department		Department Code Description
Code	Title	(Use this code for Income /Expenses related to:)
9H	Advertising	<p>Commercial advertising revenue generated will be reported using GLAC 557 (Advertising Revenue Income) in Department Code 9H (Advertising) under Program Code RU (Marketing). Commercial advertising revenue is any income generated by selling advertising space in NAFI publications, media, or other venues, such as banners, signs, etc., to include electronic formats, e.g. Family and MWR '.com' websites, digital signage, social media, etc. If commercial advertising revenue is generated for a specific activity, e.g. golf program (Program Code LQ), the revenue should be reported using GLAC 557 in the appropriate department under the golf program; non-marketing activities may, but are not required to, establish a separate Department Code 9H to record commercial advertising revenue. Financial Managers are authorized to use Advertising Expense GLAC 735 under any department code.</p> <p>Expenses incurred to obtain commercial advertising (i.e., general supplies, printed solicitation pieces or proposals for ads, and direct mailings, travel expenses of an advertising department manager when the travel is directly connected with the advertising; postage and freight that is part of the advertising and long distance phone calls) are to be reported in Department Code 9H under Program Code RU-Marketing.</p> <p>Once commercial advertising funds are obtained for a specific program, commercial advertising revenue for that specific program will be recorded in the program code where the advertising is displayed.</p> <p>Materials created to promote an event or program that include a sponsor logo or mention would also not be considered a direct advertising expense, but rather an expense of marketing. Labor and other expenses not directly related to obtaining commercial advertising (such as training/ professional development) are recorded in department code 9H, under Program Code RU – Marketing.</p>



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		89: Marketing
Department		Department Code Description (Use this code for Income /Expenses related to:)
Code	Title	
89	Marketing	<p>MWR Marketing expenses such as marketing services, labor, NAF-purchased equipment, signage, supplies, etc. are to be recorded in Department Code 89 (Marketing) under Program Code RU (Marketing). Costs associated with a marketing offices' production of creative and informational products in support of promoting MWR programs/services are to be recorded in Department Code 89 (Marketing).</p> <p>The costs of printing and/or creating NAFI publications and media where a commercial advertisement is placed is not a direct advertising expense and would be reported in Department Code 89 (Marketing). For example, when the commercial advertising coordinator sells advertising space in a MWR magazine, the expense of printing the publication is not an advertising expense, but rather a printing expense that is to be reported in the marketing division/department. Materials created to promote an event or program that include a sponsor logo or mention would also not be considered a direct advertising expense, but rather an expense of marketing.</p>



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		9M: Digital Media
Department		Department Code Description
Code	Title	(Use this code for Income /Expenses related to:)
9M	Digital Media	<p>Marketing technologies and automation are proving effective at leveraging the most effective marketing tactics (email marketing, organic search, social media marketing and content marketing) to achieve better campaign results. Costs associated with a marketing offices' digital media products and/or assets in support of promoting MWR programs/services are to be recorded in Department Code 9M (Digital Media).</p> <p>Garrison Marketing Office expenditures such as, Internet/Web Hosting, Apple (Mac) Equipment, PC Equipment, External Storage Devices (Hard/Flash Drives), Creative Software (i.e. Adobe Creative Suite), CAC Readers, Printers, Printing Supplies (e.g. Ink, Paper, etc.), Market Research Service/Software, Customer Relationship Management (CRM) Software, Email Marketing Software/Services, Stock Photography, Fonts, Work Order System Software/Service, Text Messaging Service/Software, Social Media Marketing Software/Service, Sales/Leads Generation Database/Software, Photography Equipment/Supplies, Video Equipment/Supplies, Drone Equipment/Supplies, Content Creation and Curation Software/Services, Content Amplification or Distribution Software/Services, Content Optimization Software/Services, Content Analytics Software/Services and Content Management (e.g. Scheduling), are to be recorded in Department Code 9M (Digital Media).</p> <p>Garrison Marketing offices continue to shift their marketing spend from traditional radio, television and newspaper mediums to search, email and social. Digital spend is only a portion of total marketing spend for most garrison marketing offices.</p>



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Bowling (16 or less Lanes)	Bowling (17 or more Lanes)	KA and LE: BOWLING	
		Department Title	Department Code Description (Use this code for Income/Expenses related to:)
01	01	Regular Bar	Reporting sales and expenses associated with serving alcoholic beverages. Use regular bar to the extent possible to avoid reporting bar-related sales to a food department.
03	03	Private Parties Bar (Bar Catering)	Reporting sales, cost of goods sold (COGS), labor, and other operating expenses of beverage (bar) catering using this department code. When catering is 25 percent or more of total bar sales for the bowling program, the income/expenses from bar catering operations <i>must be</i> reported in this department code. Note: the methodology used to capture/report catering costs should withstand the test of an audit.
13	13	Private Parties Food (Food Catering)	Reporting COGS, labor, and other operating expenses of food catering using this department code. When food-catering sales are 25 percent or more of total food sales under a bowling program, the income/expenses from food catering operations <i>must be</i> reported in this department code. Note: the methodology used to capture/report catering costs should withstand the test of an audit.
14	14	Snack Bar	Reporting sales/income and expenses that are geared towards fast food service and/or limited food service operations where no wait-staff exists.
25	25	Theme Beverage	Reporting the beverage (bar) activity of IMCOM G-9 branded food/beverage operations only, such as Reggie's Beverage Company/Express, Primo's Express, and Strike Zone, under the bowling program.
26	26	Theme Food	Reporting IMCOM G-9 branded food operations only, such as, Primo's Express, Reggie's Pub, and Strike Zone, or Orion branded food operations under the bowling program.
39	39	Sports Specialty Pro Shop	Reporting merchandise sales activity using General Ledger Account Codes (GLACs) in the 300 series. For layaway sales, use GLAC 303 and record in accordance with guidance in chapter 6, Financial Management Regulation, DoD 7000.14-R, Volume 13. Use: GLAC 534 – Instruction Income, to report bowling instruction fees; GLAC 501 – Service/Recreation Activity Income, to report income from repair of patron's equipment and other miscellaneous pro shop services; GLAC 504 – Rental & Usage Fee Income, to report equipment and locker rental income. Do <i>not use</i> Department Code 58 – Equipment Rental under the bowling program. When no pro shop exists, report rental activity in Department Code F1 – Miscellaneous. To record coupons or discounts, use GLAC 548 - Coupon and Special Offer Discounts, for lane fees and services and GLAC 305 - Customer Discounts, for Sales.
45	45	Lane Operations	Reporting activity associated with lane operations. For income transactions, use only the following GLACs: 535 – Lane Fees Income, 536 – Shoe Rental Income, and 503 – Special Events, which may be used to report installation-wide special events such as a millennium celebration, special feasts, or All Army Bowling trials, etc. Labor expense associated with control desk personnel and pin chasers are also to be reported in this department code. Record expenses for promotions such as clubs, leagues, etc., in GLAC 669 - Door Prize and Promotion Expense. Use GLAC 548 to record coupons or discounts.



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Bowling (16 or less Lanes)	Bowling (17 or more Lanes)	KA and LE: BOWLING	
		Department Title	Department Code Description (Use this code for Income/Expenses related to:)
KA Department	LE		
G1	88	Property Operations, Maintenance and Energy	Reporting labor and other operating expenses related to maintaining the bowling center equipment, lanes and lane facility to include: maintenance crews (labor and other operating expenses), replacement parts and materials associated with the lanes, pin-spotters, automatic scorers, etc. Maintenance and repairs to other areas such as the kitchen/snack bar and pro shop, should be reported in the appropriate department code that reflects where the maintenance or repairs occurred. For example, if the maintenance was in the pro shop, report the costs to Department Code 39 – Sports Specialty Pro Shop. Any NAF costs for maintenance or repair to the structure or outside of the building(s) should be reported in Department Code G1 – Administration. If the maintenance and repair involves several operating departments within the center such lanes, pro shop, and snack bar, then prorate the expense among the appropriate department codes.
C1	C1	Vending	(Non Concessionaire) Optional to report activity from MWR fund owned (not ARMP) vending machines when the activity warrants a separate department code. Use sales GLACs when reporting transactions.
-	D1	Amusement Machines	(Non Concessionaire) Optional to report activity from MWR fund owned (not ARMP) amusement machines when the activity warrants a separate department code. Use sales GLACs when reporting transactions.
-	E1	Bingo	Reporting bingo activity.
-	F1	Miscellaneous	Optional to report sales (non-concessionaire) of merchandise that are not normally bowling incidental resale items. It also can be used to report bowling merchandise sales when the sales volume is very low and/or no pro shop operation exists. Vending and/or amusement machines, either fund owned or concessions may be reported in this department code. Use: GLAC 501 – Service/Recreation Activity Income, for vending/amusement transactions when activity volume does not need separate tracking in department code C1, GLAC 502 – Concessionaire Commission Income, for reporting concessionaire agreement income, GLAC 504 – Rental & Usage Fee Income, for miscellaneous services (room rentals, etc.) transactions, and GLAC 537 – Local Telephone Income.
F3	F3	Miscellaneous – Tobacco	Reporting sales of tobacco products.



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		Department Title	Department Code Description (Use this code for Income/Expenses related to:)
KA Department	LE Department		
G1	G1	Admin	Reporting miscellaneous income (non-sales) that cannot be more appropriately reported in another department code listed. <i>Do not</i> report sales in this department code (G1). Report bowling program NAF administrative and management expenses in this department code. The NAF expenses that are authorized APF support are reported in Department Code GL – APF Support - Normal Operations (see below). Note: Bowling centers that are over 16 lanes (program code LE) are category C programs. Program code LE can only use the MWR USA practice when it is located at remote and isolated installations (see AR 215-1, table 4-1). For employees who work in multiple departments (20% or less in any one department), their total labor may be reported in this department. For bowling operations that receive Army Recreation Machine (ARM) expense reimbursement, report the income in this department code (G1) using GLAC 525 – ARM Expense Reimbursement Income. Department Codes G6 – Overhead and G8 – ARM Reimbursement, are <i>not</i> authorized to report activity under the bowling program. Use GLAC 539 for ARM amusement machines, i.e. video arcade and music.
GL	GL	APF Support - Normal Operations	<p>REMOTE AND ISOLATED ONLY. Report only UFM income and authorized expenses. Category C programs at installation designated as remote and isolated for MWR program purposes may receive the same level of APF support as Category B programs. For this department authorized UFM expenses should equal or exceed UFM revenue and the NIBD should be breakeven or negative.</p> <p>The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations.</p>
GF	GF	APF Support - Expanded Operations	<p>REMOTE AND ISOLATED ONLY. Report only UFM income and authorized expenses. Category C programs at installation designated as remote and isolated for MWR program purposes may receive the same level of APF support as Category B programs. For this department authorized UFM expenses should equal or exceed UFM revenue and the NIBD should be breakeven or negative.</p> <p>The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations.</p> <p><u>Only use when authorized by IMCOM G9 or Region.</u></p>
GH	GH	APF Support – Security	
GJ	GJ	APF Support – Emergency Essential Civilians	



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		LQ: Golf
Department		Department Code Description (Use this code for Income /Expenses related to:)
Code	Title	
01	Regular Bar	Reporting sales and expenses associated with alcoholic beverages. Use regular bar department to the extent possible to avoid charging bar-related sales to a food department.
03	Private Parties Bar (Bar Catering)	Reporting sales, cost of goods sold (COGS), labor, and other operating expenses of beverage catering operations using this department code. When catering is 25 percent or more of total bar sales of the golf program (Program Code, LQ - Golf), the income/expenses from bar catering operations <i>must</i> be reported in this department code. Note: the methodology used to capture/report catering costs should withstand the test of an audit.
11	Dining	Reporting sales/income and expenses associated with full-service dining, i.e., sit-down, full-service dining with wait-staff.
13	Private Parties Food (Food Catering)	Capture COGS, labor, and other operating expenses of food catering operations using this department code. When food catering sales are 25 percent or more of total food sales under the golf program, (Code, LQ – Golf), the income/expenses from foodcatering operations <i>must</i> be reported in this department code. Note: the methodology used to capture catering costs should withstand the test of an audit.
14	Snack Bar	Reporting sales/income and expenses in this department that are limited food- service operations where no wait-staff exists.
25	Theme Beverage	Reporting the beverage (bar) activity for IMCOM G-9 branded food operations only, such as: Mulligan's and Reggie's Pub under the golf program code (LQ).
26	Theme Food	Reporting the food activity for IMCOM G-9 branded theme food operations only, such as: Primo's express, Reggie's Pub, and Mulligan's, under the golf program code (LQ).
39	Sports Specialty Pro Shop	Reporting sales/income and expenses associated with the following: resale merchandise General Ledger Codes (GLACs) 301-307), gift certificate sales in general ledger account code (GLAC), 267 – Miscellaneous Other Unearned Income, when issued, and GLAC 301 when redeemed. For layaway sales use GLAC 303 and record per guidance in chapter 6, Financial Management Regulation, DoD 7000.14-R, volume 13. Use only GLAC 534 – Instruction Fee Income, in this department code, to report golf instruction fees. Report equipment repair income and club/equipment/locker rental using GLAC 504 – Rental and Usage Fee Income. Report handicapping services income, using GLAC 501 – Service/Recreation Activity Income, in this department code. Do not report golf car activity in this department code (see Department 43 below for golf car activity). If the golf program maintains the vending machines located throughout the course report the sales in this department.
40	Golf Operations (Expenses - outside golf operations)	Reporting activity associated with outside golf operations staff labor and expenses (such as starters, marshals, cart attendants, etc.).



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		LQ: Golf
Department		Department Code Description (Use this code for Income /Expenses related to:)
Code	Title	
41	Greens Operations (Expenses – Income)	<p>Reporting income from play in this department using the following GLACs only:</p> <ol style="list-style-type: none"> 1. GLAC 501 – Service/Recreation Activity Income, is used to report the user or maintenance fees where implemented. 2. Punch/Multi-Play Card Income, use GLAC 267 – Misc. Other Unearned Income, to the record customer purchase. Use GLAC 507 - Guaranteed Participation Income, for reporting the redemption of punch/multi-play cards (see #5 below). 3. Advance green fee payments use GLAC 267 – Misc. Other Unearned Income, to record payment. Prorate the payment monthly using GLAC 509 – Dues and Assessments Income. 4. The GLAC 531 - Greens Fee Income, is used for reporting daily green fees. See guidance below in change to reporting of labor and other expenses related to golf course maintenance. 5. Miscellaneous Other Operating Income, GLAC used in rare circumstances only when no other 500 series GLAC is appropriate. An example is when reporting unredeemed punch/multi-play card revenue at end of a course season. The GLAC 599 is used to report unredeemed punch/multi-play card balance.
42	Driving Range	Reporting driving range activity. Revenue should be reported using GLAC 532 – Driving Range Income. Expenses should include labor associated with the collection of balls from the range and dispensing them to patrons, maintenance and operation of the range ball collection equipment, replacement of balls and mats (where their expected life is less than 24 months).
43	Golf Cars	Reporting income and expense associated with motorized golf car rentals. Car rental fees, including trail fees, should be recorded using GLAC 533 – Golf Car Income. Expenses are to include any labor and materials associated with equipment operations, and maintenance and repair, including repair/replacement parts, oils and fuels and depreciation. Report payments associated with golf cart leases in this department code. Also, report interest expense and depreciation associated with a golf cart capital lease in this department code.
88	Property Operations, Maintenance and Energy	<p>Used to report labor and other operating expenses that are for operating and maintaining the golf course (including the cost of repair and maintenance to buildings or “sheds” that house golf course maintenance equipment and supplies). Includes energy/utility usage, labor (green/tractor operations), and materials/supplies and expendable equipment (rakes, hoses, sprinkler heads, signage, tee markers, flags, and scorecards), fertilizer and other chemicals used to maintain the golf course.</p> <p>Other facility maintenance and repair expenses are to be reported in an appropriate department code that reflects where the maintenance and repairs actually occurred. For example, if the maintenance occurred in the pro shop, the expense must be reported in Department Code, 39 – Pro Shop. Any NAF costs for maintenance and repair to the exterior clubhouse structure should be reported in Department Code, G1 – Administration. If the maintenance or repair involves several departments within the facility such as pro shop and snack bar, the expense is to be prorated and reported among the appropriate department codes.</p>



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		LQ: Golf
Department		Department Code Description (Use this code for Income /Expenses related to:)
Code	Title	
F3	Misc. - Tobacco	Reporting sales of tobacco products. Use of this department code is optional.
G1	Admin	Reporting NAF miscellaneous income (non-sales) expenses that are program administration and management and are not specific to departments listed. Department Code G1 – Administration is <i>not</i> to be used to report sales (300 series GLAC) transactions. Report program administrative and overhead expenses including management salaries, salary of administrative assistants or clerks that do not perform duties specific to any one operating department within the program (20% or less of their total labor in any one department). Also report labor and other operating expenses associated with collections or bad debts, and advanced green fee patron account administration expenses in this department. For Golf Programs that may receive ARM expense reimbursement, report the income in this department code (G1) using GLAC 525 – Reimbursed ARM Expense. Department codes G6 - Overhead, or G8 – ARM Reimbursement, are <i>not</i> authorized to be used under the Golf Program Code (LQ). Use GLAC 539 for ARM amusement machines, i.e. billiards, video games, and music.
GL	APF Support - Normal Operations	<p>REMOTE AND ISOLATED ONLY. Report only UFM income and authorized expenses. Category C programs at installation designated as remote and isolated for MWR program purposes may receive the same level of APF support as Category B programs. For this department authorized UFM expenses should equal or exceed UFM revenue and the NIBD should be breakeven or negative.</p> <p>The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations.</p>
GF	APF Support - Expanded Operations	<p>REMOTE AND ISOLATED ONLY. Report only UFM income and authorized expenses. Category C programs at installation designated as remote and isolated for MWR program purposes may receive the same level of APF support as Category B programs. For this department authorized UFM expenses should equal or exceed UFM revenue and the NIBD should be breakeven or negative.</p> <p>The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations.</p> <p><u>Only use when authorized by IMCOM G9 or Region.</u></p>
GH	APF Support – Security	
GJ	APF Support – Emergency Essential Civilians	



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Officers Clubs	Community Clubs	Branded Restaurants	Food, Beverage & Entertainment	Freestanding Snack Bars	KE, KG, KL, KM and LT: Clubs, Food, Beverage & Entertainment (FBE), and Freestanding Snack Bars	
KE	KG	KL	KM	LT	Department Title	Department Code Description (Use this code for Income /Expenses related to:)
Department Code						
01	01	01	01	-	Regular Bar	Reporting sales and expenses associated with alcoholic beverages. Use regular bar department to the extent possible to avoid charging bar-related sales to a food department.
03	03	-	03	-	Private Parties Bar (Bar Catering)	Reporting sales, cost of goods sold (COGS), labor, and Other Operating Expenses of beverage (Bar) catering using this department code. When catering is 25 percent or more of total bar sales, the income/expenses from bar catering operations must be reported in this department code. Note: the methodology used to capture/report catering costs should withstand the test of an audit.
11	11	-	11	-	Dining	Reporting the sales activity associated with a wait-staff and full-service dining.
13	13	-	13	-	Private Parties Food (Food Catering)	Reporting Sales, COGS, Labor, and Other Operating Expenses of food-catering operations. When food-catering sales are 25 percent or more of the total food sales for the Club or Food, Beverage and Entertainment (FB&E) operation, the financial activity from food catering operations <i>must be</i> reported using this department code. Note: the methodology used to capture/report catering costs should withstand the test of an audit.
14	14	-	14	14	Snack Bar	Reporting sales/income and expenses that are geared towards fast food service and/or limited food service operations where no wait-staff exists.
25	25	25	25	-	Branded Restaurant Beverage	Reporting the bar activity of a franchised theme operations such as Reggie's Beverage Pub or a Primo's Express that is located within a Club or FB&E facility.
26	26	26	26	-	Branded Restaurant Food	Reporting a franchised theme food operation such as, Primo's Express or a Reggie's Pub that is located within a club or FB&E facility.
C1	C1	-	C1	C1	Vending (Other than Concessionaire)	Reporting activity from <i>MWR fund owned</i> vending machines when the activity warrants a separate department code. Use: GLAC 301 – Cash Sales to report the income.



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Officers Clubs	Community Clubs	Branded Restaurants	Food, Beverage & Entertainment	Freestanding Snack Bars	KE, KG, KL, KM and LT: Clubs, Food, Beverage & Entertainment (FBE), and Freestanding Snack Bars	
KE	KG	KL	KM	LT	Department Title	Department Code Description (Use this code for Income /Expenses Related to:)
Department Code						
D1	D1	-	D1	D1	Amusement Machines (Non-Concessionaire)	Reporting activity from MWR fund owned (not ARMP) amusement machines when the activity warrants a separate department code. Use GLAC 539 – Amusement Machine Income, to report the revenue received.
E1	E1	-	E1	E1	Bingo	Reporting a bingo operation within the Club or FB&E facility.
F1	F1	F1	F1	F1	Miscellaneous	Reporting sales (non-concessionaire) of merchandise that are not normally club and/or FB&E incidental food resale items. Report concessionaire vending and/or ARMP contract amusement machines activity in this department code. When sales volumes are low, fund owned amusement or vending machine activity may be reported in this department code. Use: GLAC 301 – Cash Sales, for vending merchandise when management determines that the inventory requires tracking. When low vending volume does not warrant tracking inventory, use GLAC 501- Service/Recreation Activity Income, to report the revenue. Use GLAC 502 - Concessionaire Commission Income, for reporting concessionaire agreement income. Use GLAC 504 – Rental & Usage Fee Income, to report miscellaneous services revenue (room rentals, etc.), and GLAC 537 – Local Telephone Income, for providing patron telephone services.
F3	F3	F3	F3	F3	Misc.- Tobacco	Reporting sales of tobacco products.
G1	G1	G1	G1	G1	Administration	Reporting miscellaneous income (non-sales) that cannot be more appropriately reported in another department code listed. Also, report Club and/or FB&E NAF administrative and management expenses in this department code. For employees who work in multiple departments (20% or less in any one department), their total labor may be reported in this department code. Sales transactions (300 series GLACs), are not to be reported in department code, G1 - Administration. Department Codes G6 – Overhead and G8 – ARM Reimbursement, are also not to be used to report activity under the club and FB&E programs. For those clubs and/or FB&Es that receive Army Recreation Machine (ARM) expense reimbursement, report the income in this department code, using GLAC 525 – ARM Expense Reimbursement Income.



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Officers Clubs	Community Clubs	Branded Restaurants	Food, Beverage & Entertainment	Freestanding Snack Bars	KE, KG, KL, KM and LT: Clubs, Food, Beverage & Entertainment (FBE), and Freestanding Snack Bars	
KE	KG	KL	KM	LT	Department Title	Department Code Description (Use this code for Income /Expenses related to:)
Department Code						
GL	GL	GL	GL	GL	APF Support - Normal Operations	REMOTE AND ISOLATED ONLY. Report only UFM income and authorized expenses. Category C programs at installation designated as remote and isolated for MWR program purposes may receive the same level of APF support as Category B programs. For this department authorized UFM expenses should equal or exceed UFM revenue and the NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations.
GF	GF	GF	GF	GF	APF Support - Expanded Operations	REMOTE AND ISOLATED ONLY. Report only UFM income and authorized expenses. Category C programs at installation designated as remote and isolated for MWR program purposes may receive the same level of APF support as Category B programs. For this department authorized UFM expenses should equal or exceed UFM revenue and the NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations. <u>Only use when authorized by IMCOM G9 or Region.</u>
GH	GH	GH	GH	GH	APF Support – Security	
GJ	GJ	GJ	GJ	GJ	APF Support – Emergency Essential Civilians	



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CHILD & YOUTH SERVICES (CYS) OVERVIEW

QCYS	QCYS (formerly QCCS)									QCYS (formerly QYDP)					
	Child and Youth Services Base (CYS Base)	Parent & Outreach Services (OS) CYS	Training & Curriculum Specialists (TACS)	Child Development Centers (CDC)	Family Child Care (FCC)	Family Child Care Subsidies (FCC Sub)	School-Age Care (SAC)	Deployment Support Services - Child	Army Wounded Warrior - Child	Youth Services Base (YS)	Outreach Services (OS) YS Programs and Instructional	Training & Program Specialist (TAPS)	Middle School/Teen Programs (MS/Teen)	Youth Sports & Fitness (S&F)	Deployment Support Services - Youth
APF AMS Code	.25	.25	.25	.25	.25	.25	.25	.25	.25	.33	.33	.33	.33	.33	.33
NAF Program / FCA Code	PC	PG	PL	JG	PD	QM	QL	QA	QC	PH	PM	PJ	JM	JH	QB
NAF Department Codes															
Used by CDS/SAC Programs:															
72	Part Day Preschool			X											
73	Full Day Care			X											
74	Hourly Care			X			X								
78	Part Day Care – Misc.			X											
7F	Kindergarten			X											
7Q	Before/After School						X								
Used by SAC/YS Programs:															
14	Snack Bar									X					
5G	Special Events						X			X	X		X	X	
77	Camps						X						X	X	
7L	Recreation / Activities												X	X	
C1	Vending									X					
CYS Admin / Support / Multiple Programs:															
44	Instructional Fees		X										X	X	
7C	CYS Options / Support		X		X						X		X		
7D	Food Program		X		X	X	X						X		
F1	Miscellaneous		X		X		X				X		X	X	
G1	Administration	X	X	X	X	X	X			X	X	X	X	X	
GL	UFM Normal / MWRUSA	X	X	X	X	X	X			X	X	X	X	X	
GF	UFM – Expanded Operations							X	X						X
GH	UFM - Security	X	X	X	X	X	X			X	X	X	X	X	
GJ	UFM Emergency Essential Civilian	X	X	X	X	X	X			X	X	X	X	X	

NOTES / DEFINITIONS: (Budgeting any department code other than those listed on this matrix requires approval from IMCOM G9, IMWR-CYS)

Child and Youth Services (CYS): Includes 100% of CYS Coordinator, CYS Administrative Support Assistant, Child Administrator, Functional Technology Specialist, Nurse Consultant, Nutritionist, Special Needs Program Manager. Also includes special services for children age 6 weeks to 10 years of age.



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Outreach Services (OS) CYS: Includes CYS Central Registration, Parent Services/Education (Parent Advisory Board, Parent Resource Library, Newsletters, Parent Training etc.), Special Needs Accommodation Process, alternative Outreach Care Options (Kids On Site, Volunteer Child Care in Unit Settings, Babysitter Referral, Mobile CYS Programs, Parent Co-Ops, Contracted spaces off post, etc.), and INSTRUCTIONAL PROGRAMS (PREVIOUSLY SKIES UNLIMITED) Classes.

Training & Curriculum Specialists (TACS): Includes training and technical assistance for CDC/FCC/OS CYPA, FCC providers and specified volunteers.

Child Development Centers (CDC): Includes Full Day, Part Day and Hourly Care services for children 6 weeks to 5 years of age and USDA reimbursements for CDC programs, CD Homes, 24 / 7 Centers, and permanent Kids on Site (KOS); CDC Maintenance Worker.

Family Child Care (FCC): FCC program management and USDA reimbursements for providers.

Family Child Care Subsidies (FCC Sub): Includes direct and indirect subsidies given to FCC providers. FCC Subsidy to be centrally funded in FY19. Do not budget for FCC Subsidies.

School Age Care (SAC): Includes before/after school care, EDGE!, vacation services, hourly/drop-in care and camps for elementary school children ages 6-10 during parental duty hours and open recreation services on weekends. Also includes USDA reimbursements for SAC programs; SAC Maintenance Worker.

Youth Services / YS Base (YS): Includes Youth Administrator, Program Operations Specialist, Youth Maintenance Worker and special programs/support services for children/youth ages 11-18.

Outreach Services (OS) CYS for Youth: Includes Youth Sponsorship, Home School Families, School Partnerships, Marketing, Boys & Girls Club Affiliation, 4-H Clubs, etc., School Liaison Officer duties & functions, School Transition Services, Community Services (Promise Passport, Volunteer Support, etc.), Grants/Donations (CFC, B&GC, etc.), and Special Events.

Middle School / Teen Programs: Includes before/after school, EDGE!, HIRED!, Neighborhood Activity Homes, vacation services, and camps for Middle School/Teens weekdays during parental duty hours and all weekend/evening activities for children/youth ages 11-18. Program areas included are Arts, Recreation & Leisure; Life Skills, Citizenship & Leadership Opportunities; Academic Support, Mentoring and Intervention Services. Also includes USDA reimbursement for Middle School/Teen programs.

Youth Sports & Fitness: Includes individual and group "Sports, Fitness and Health Options" and sports clinics for children/youth ages 6-18.

Deployment Support Services: Extended operating hours; Expanded hourly care/respite child care options for custodial parents; Expanded youth programming to reduce deployment stress; Reduced parent fees Child Care to Families of wounded Soldiers receiving treatment at major medical facilities; Mission fatigue incentives for staff (more expenses listed on Total Army Strong tab in this workbook.)



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Child and Youth Services Base (CYS)	Parents Outreach Services (OS) CYS	Training & Curriculum Specialists (TACS)	Child Development Centers (CDC)	Family Child Care (FCC)	Family Child Care Subsidies (FCC Sub)	PC, PG, PL, JG, PD and QM: Child Development Services (CDS)	
PROGRAM CODES*						Department Title	Department Code Description (Use this code for Income /Expenses related to:)
PC	PG	PL	JG	PD	QM		
DEPARTMENT CODES*							
-	-	-	72	-	-	Part Day Preschool	Exclusive for reporting Part-Day Preschool (PDPS) programs
-	-	-	73	-	-	Full Day Care	For reporting Full-Day Care programs.
-	-	-	74	-	-	Hourly Care	For reporting Hourly/Drop-In Care programs.
-	44	-	78	-	-	Part Day Care- Misc.	Part-Day services (other than PDPS and Kindergarten) that are tracked separately. Includes standardized programs for shift workers or volunteers.
-	44	-	-	-	-	Instructional Fees	Exclusive for INSTRUCTIONAL PROGRAMS (PREVIOUSLY SKIES UNLIMITED)/Unlimited instructional classes such as gymnastics, martial arts, SAT prep, Drivers training, ballet, piano, etc.
-	7C	-	7C	-	-	CYS Options / Support	All income/expenses for CYS Outreach Care Options (Kids On Site (KOS), Contracted Spaces, Parent Co- Ops, Mobile CYS Programs, etc.). Also CD Homes, and 24/7 Centers.
-	7D	-	7D	7D	-	Food Program	Food service operations, USDA payments
-	-	-	7F	-	-	Kindergarten	Army operated program for children ages 4-6 who attend Kindergarten (on/off post). Includes before and/or after school services, all day on teacher in- service days/school holidays and full-day summer camp programs.
-	F1	-	F1	-	-	Miscellaneous	Programs/services not covered by other listed codes.
G1	G1	G1	G1	G1	-	Administration	Program overhead/administration and management.



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Child and Youth Services Base (CYS)	Parents Outreach Services (OS) CYS	Training & Curriculum Specialists (TACS)	Child Development Centers (CDC)	Family Child Care (FCC)	Family Child Care Subsidies (FCC Sub)	PC, PG, PL, JG, PD and QM: Child Development Services (CDS)	
PROGRAM CODES*						Department Title	Department Code Description (Use this code for Income /Expenses related to:)
PC	PG	PL	JG	PD	QM		
DEPARTMENT CODES*							
GL	GL	GL	GL	GL	GL	APF Support - Normal Operations	Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative. CYMS DAR should not be used to report or transfer GL expenses or funding. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations. <u>Only use when authorized by IMCOM G9 or IMCOM Directorate.</u>
GF	GF	GF	GF	GF	GF	APF Support - Expanded Operations	Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative.
GH	GH	GH	GH	GH	GH	APF Support – Security	CYMS DAR should not be used to report or transfer GF, GH, GJ expenses or funding.
GJ	GJ	GJ	GJ	GJ	GJ	APF Support – Emergency Essential Civilians	The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations. <u>Only use when authorized by IMCOM G9 or IMCOM Directorate.</u>

* Budgeting any department code other than those listed on this matrix requires approval from IMCOM G9, IMWR-CYS.

Abbreviations:

CDC - Child Development Center
CDS - Child Development Services
CYPA - Child & Youth Program Assistant
CYS - Child & Youth Services
FCC - Family Child Care
FD - Full Day Care
KOS - Kids On Site
OS - Outreach Services
PDPS - Part Day Preschool

SAC - School Age Care
INSTRUCTIONAL PROGRAMS - Schools of Knowledge, Inspiration, Exploration and Skills Unlimited
TACS - Training & Curriculum Specialist
TAPS - Training & Programming Specialist
UFM - Uniform Funding and Management
USDA - United States Department of Agriculture
YS - Youth Services



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Deployment Support Services - Child	Army Wounded Warrior - Child	Deployment Support Services - Youth	QA, QC and QB: Deployment Support Services	
PROGRAM CODES*			Department Title	Department Code Description (Use this code for Income /Expenses related to:)
QA	QC	QB		
DEPT CODES*				
GF	-	-	APF Support - Expanded Operations	<ul style="list-style-type: none"> • Extended Child Care Operating Hours to Support Mission (does not include Family Readiness Group (FRG), Family Child Care (FCC) or Warrior in Transition (WT) /Army Wounded Warrior (AW2) child care) • Expanded Hourly/Respite Child Care to Relieve Family Stress during Deployment (does not include FRG, FCC or WT/AW2 child care) • Reduced Parent Fees: Child (includes all CYS Registrations and reduced fees for Full Day (FD)/Full Day (PD) programs except for children of WT/AW2 or placed in FCC) • Operate Saturday Child Care at TRADOC Installations • Provide "Mission Fatigue" Incentives to Support and Retain Child Care Work force (includes authorized TDY for Total Army Strong trainings, reduced child care fees for CYS staff as authorized and approved by IMCOM G9, staff recruitment and retention time off awards or cash awards Total Army Strong. Deployment Specialists and Transition Specialists positions are no longer authorized and phased out.) • Deploy CYS Transition Mobile Team for Deployment Support Services and Facility Closures/Opening –child staff and facilities • Expanded Child Programming to help mitigate deployment stress
-	GF	-	APF Support - Expanded Operations	<ul style="list-style-type: none"> • Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative. • Expanded Hourly/Respite Child Care to Relieve Family Stress during Deployment (only WT/AW2 child care) • Extended CYS Facility Operating Hours to Support Mission (only WT/AW2 childcare) • Reduced Parent Fees: includes only reduced fees for WT/AW2 FD/PD programs and free INSTRUCTIONAL PROGRAMS (PREVIOUSLY SKIES UNLIMITED) and Sports • Provide "Mission Fatigue" Incentives to Support and Retain Child Care Work Force (includes authorized Army Family Covenant positions i.e., SFAC CYS Liaison, TDY for Total Army Strong SFAC/WT trainings)



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Deployment Support Services - Child			Army Wounded Warrior - Child			Deployment Support Services - Youth			QA, QC and QB: Deployment Support Services		
PROGRAM CODES*											
QA			QC			QB			Department Title		
DEPT CODES*									Department Code Description (Use this code for Income /Expenses related to:)		
-			-			GF			APF Support - Expanded Operations		
									<ul style="list-style-type: none">• Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative.• Youth Facility Operating Hours to Support Mission• Reduced Parent Fees: Youth (includes all free INSTRUCTIONAL PROGRAMS (PREVIOUSLY SKIES UNLIMITED) and Sports registrations except WT/AW2)• Operate Saturday Youth Facilities at TRADOC Installations• Provide "Mission Fatigue" Incentives to Support and Retain Youth Work force (includes authorized Army Family Covenant positions i.e. School Liaison Officers; TDY for Total Army Strong trainings, staff recruitment and retention time off awards or cash awards)• Deploy CYS Transition Mobile Team for Deployment Support Services and Facility Closures/Opening – Youth staff and facilities• Expanded Youth Programming to help mitigate deployment stress• Expand CYS Homework Support and Tutoring• Provide Transportation to bring Youth to CYS facilities		

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Abbreviations:

APF	-	Appropriated Funds	FRG	-	Family Readiness Group
CYMS	-	Child and Youth Management System	SFAC	-	Soldier & Family Assistance Center
CYS	-	Child & Youth Services	UFM	-	Uniform Funding and Management
DCS	-	Deployment Cycle Support	WT/AW2	-	Warrior Transition / Army Wounded Warrior



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School Age Care (SAC)		QL: School Age Care (SAC)
PROGRAM CODES*		
QL		
DEPARTMENT		Department Code Description (Use this code for Income /Expenses related to:)
CODE*	TITLE	
5G	Special Events	Includes one-time special activities such as recitals, fests, etc.
74	Hourly Care	For reporting hourly care drop-in program.
77	Camps	Full/part-day camps offered weekdays during parental duty hours and during summer for Elementary School children age 6-10.
7D	Food Program	Food service operations and USDA Payments.
7Q	Before / After School Care	Before and/or After School, hourly/drop-in services, and EDGE! for Elementary School children ages 6-10 provided during duty hours for the school year for children ages 6-10 provided on weekends.
F1	Miscellaneous	Programs/services not covered by other listed codes.
G1	Administration	Program administration, management, and general activities.
GL	APF Support - Normal Operations	Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative. CYMS DAR should not be used to report or transfer GL expenses or funding. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations. <u>Only use when authorized by IMCOM G9 or IMCOM Directorate.</u>
GF	APF Support - Expanded Operations	Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative.
GH	APF Support – Security	CYMS DAR should not be used to report or transfer GF, GH, GJ expenses or funding.
GJ	APF Support – Emergency Essential Civilians	The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations. <u>Only use when authorized by IMCOM G9 or IMCOM Directorate.</u>

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CDS - Child Development Services
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CYS - Child & Youth Services
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FD - Full Day Care
KOS - Kids On Site
OS - Outreach Services

PDPS - Part Day Preschool
SAC - School Age Care
TACS - Training & Curriculum Specialist
TAPS - Training & Programming Specialist
UFM - Uniform Funding and Management
USDA - United States Department of Agriculture
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<div> <div>Youth Services Base (YS)</div> <div>Outreach Services Youth (OS) YS Programs and Instructional Classes</div> <div>Training & Programming Specialists (TAPS)</div> <div>Middle School / Teen Programs (MS/Teen)</div> <div>Youth Sports & Fitness (S&F)</div> </div>					PH, PM, PJ, JM and JH: Youth Services (YS)	
PROGRAM CODES*					Department Title	Department Code Description (Use this code for Income /Expenses related to:)
PH	PM	PJ	JM	JH		
DEPARTMENT CODES*						
14	-	-	-	-	Snack Bar	All Snack Bar food and beverage resale operations.
5G	5G	-	5G	5G	Special Events	One-time special activities such as Special Olympics, Teen Discovery, etc.
-	-	-	77	77	Camps	Full/part-day vacation camps for Middle School / Teens ages 11-18 and/or sports camps for children/youth ages 6-18.
-	7C	-	7C	-	CYS Options / Support	All income/expenses for CYS Outreach Services (Home School Families, School Partnerships, marketing, Boys & Girls Club Affiliation, etc.), Youth Sponsorship, Community Service (Promise Passport, Volunteer management, etc.), and grants/donations.
-	-	-	7D	-	Food Program	Food service operations and USDA Payments.
-	-	-	7L	7L	Recreation / Activity	Before and/or After School services for Middle School / Teens provided during duty hours during the school year and all day on teacher in-service days/school holidays. Recurring activities such as neighborhood Activity Homes, EDGE!, HIRED!, dances, trips, cultural arts, crafts, hobby/recreation clubs, team sports fees, individual sports fees, and specialty sports clinics, etc. All hourly/drop-in Open Recreation services for children/youth ages 11-18 on weekends and evenings.
C1	-	-	-	-	Vending (Other Than Concession)	Vending/amusement machines operated or managed by YS programs (non-concessionaire).
-	F1	-	F1	F1	Miscellaneous	Program/services not covered by other listed department codes.
G1	G1	G1	G1	G1	Administration	Program overhead/administration and management.



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Youth Services Base (YS) Outreach Services Youth (OS) YS Programs and Instructional Classes Training & Programming Specialists (TAPS) Middle School / Teen Programs (MS/Teen) Youth Sports & Fitness (S&F)					PH, PM, PJ, JM and JH: Youth Services (YS)	
PROGRAM CODES*					Department Title	Department Code Description (Use this code for Income /Expenses related to:)
PH	PM	PJ	JM	JH		
DEPARTMENT CODES*						
GL	GL	GL	GL	GL	APF Support - Normal Operations	Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative. CYMS DAR should not be used to report or transfer GL expenses or funding. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations. <u>Only use when authorized by IMCOM G9 or IMCOM Directorate.</u>
GF	GF	GF	GF	GF	APF Support - Expanded Operations	Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative.
GH	GH	GH	GH	GH	APF Support – Security	CYMS DAR should not be used to report or transfer GF, GH, GJ expenses or funding.
GJ	GJ	GJ	GJ	GJ	APF Support – Emergency Essential Civilians	The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations. <u>Only use when authorized by IMCOM G9 or IMCOM Directorate.</u>

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Abbreviations:

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CDS - Child Development Services
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CYS - Child & Youth Services
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KOS - Kids On Site
OS - Outreach Services

PDPS - Part Day Preschool
SAC - School Age Care
TACS - Training & Curriculum Specialist
TAPS - Training & Programming Specialist
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USDA - United States Department of Agriculture
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		RF: Financial Management
Department		Department Code Description (Use this code for Income /Expenses related to:)
Code	Title	
5J	Unit Activities	Optional, for reporting FMD cost associated with monitoring and administering unit fund activity. Report revenue and expenses of unit fund activity under Program Code HD – Unit Activities.
89	Marketing	Reporting a marketing activity when no marketing division (Program Code RU) exists and the activity is assigned to the Financial Management Division (FMD). Use not authorized at IMCOM garrisons.
G1	Administration	Reporting miscellaneous income (non-sales) and NAF expenses that are not authorized APF (cannot be supported by the MWR USA Practice) in this department code. Most expenses for conducting financial management are authorized APF and should be reported in department code GL.
G2	Accounting	Optional, for tracking the cost of liaison and other expense associated with submission of accounting documents to NAF Financial Services (NFS).
G4	Procurement	Reporting a NAF procurement activity when no Services Division (Program Code RE) exists and the NAF procurement activity is operationally assigned to the FMD. Use not authorized at IMCOM garrisons.
G7	Tax Relief Program (IMCOM-Europe Only)	Reporting Tax Relief program activity.
GE	Utility Program VAT (IMCOM-Europe Only)	Reporting Utility Program VAT activity.
GG	CFE Base Closure Cost (IMCOM Europe Only)	Reporting IMCOM-Europe CFE NAF Base Closure Cost for FMD.
GM	Information Management	Reporting Information Management (IM) activity when no MWR Information Technology Services Division (Program Code RI) exists and IM is assigned to the FMD. However, management is encouraged to report the costs associated with providing information technology as a program cost under Program Code RI – Information Technology Services, rather than under this or another fund division program code. Even when operationally assigned to a division chief such as the FMD, Fund manager, Services Division, etc., preferred reporting is under Program Code RI. Use not authorized at IMCOM garrisons.
GL	APF Support - Normal Operations	Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations.
GF	APF Support - Expanded Operations	Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations. <u>Only use when authorized by IMCOM G9 or IMCOM Directorate.</u>
GH	APF Support – Security	
GJ	APF Support – Emergency Essential Civilians	



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		HA: LIBRARY SERVICES
Department		Department Code Description (Use this code for Income /Expenses related to:)
Code	Title	
44	Instruction Fees	Reporting fees for structured activities and/or skill development classes; may be offered via contracted services.
58	Equipment Rental	Fees for all, or part of, any NAF costs associated with providing “checkout” of APF or NAF equipment.
60	Equipment Issue	Fees for equipment issued to patrons for self-directed and directed participation in MWR programs.
7L	Recreation Activity	Record income and expenses related to programs and services that provide for the physical cultural, social needs, quality of life and general wellbeing of Service members and families.
G1	Administration	Reporting income (non-sales) and associated expenses. Report program administrative and management expenses that are not APF- authorized. Examples of transactions that are normally reported in this department code are from activities such as copier, printer, scanners, fax services, and vending machines. Income from use of fund owned or leased equipment (e.g., copier, printer) will be recorded in GLAC 501, Service/Recreation Activity Income. Income from sale/disposal of anonymous, donated (abandoned) property will be recorded under GLAC 599, Miscellaneous Other Operating Income. 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. Income from payment/reimbursement for lost or damaged items will be recorded in GLAC 803.
GL	APF Support - Normal Operations	Report only APF authorized income and expenses. APF funding received via the UFM process will be allocated to meet the minimum OSD APF funding standard of 85% for expenses in Category A. For this department authorized UFM expenses should equal or exceed UFM revenue and the NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations.
GF	APF Support - Expanded Operations	Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations. <u>Only use when authorized by IMCOM G9 or IMCOM Directorate</u>

SPECIAL NOTE: Acquisition of accountable Library materials that are listed in AR 735-17, Accounting for Library Materials, para 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, without regard to acquisition method, i.e., Government purchase card, purchase request, FEDLINK contract. MWR Library accountable materials will be recorded and disposed of in accordance with guidance provided in AR 735-17.



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		JB: ARTS & CRAFTS PROGRAMS
Department		Department Code Description (Use this code for Income /Expenses related to:)
Code	Title	
34	Arts & Crafts Materials	Reporting framing activity, i.e., art prints, molding, mat board, hardware, etc., fees and sales of finished products. Use of Department Code 37 (Gift Shop) is not appropriate in this program code since Department Code 34 covers the sale of finished products
44	Instruction Fees	Reporting fees for structured activities and/or skill development classes; may be offered via contracted services.
58	Equipment Rental	Fees for all, or part of, any NAF costs associated with providing "checkout" of APF or NAF equipment.
60	Equipment Issue	Fees for equipment issued to patrons for self-directed and directed participation in MWR programs.
7L	Recreation Activity	Record income and expenses related to programs and services that provide for the physical cultural, social needs, quality of life and general wellbeing of Service members and families.
91	Woodworking	Reporting woodworking activity, materials, i.e., wood/lumber, brads, nails, hardware etc., fees and sales of finished products.
92	Photography	Reporting photograph activity, materials, i.e., photo paper, computer/printer usage, fees and sales of finished photography products.
93	Multi-Crafts	Reporting multi-craft activity, i.e., clay, green ware, glazes, tools, stained glass, needle point, fabric, sketch pads, art pencils and pastels, acrylic paints and brushes, oil paints, etc., fees and sales of finished products.
96	Engraving Shop	Reporting trophy and engraving activity, materials, i.e., brass blanks, wood plaques, hardware, etc., fees and sales of finished products.
97	Screen Print Shop	Reporting silkscreen activity, i.e., T-shirts, caps, mugs, banners, etc., fees and sales of finished trophies, plaques, and silkscreened products.
F1	Miscellaneous	Reporting activity that is core program enhancing (non- concessionaire resale and revenue generating services). Also, reporting sales of merchandise such as vending machine and/or other merchandise when the sales volume is low.
F2	Miscellaneous Sales	Reporting resale other materials, merchandise sales, and service fee income.
G1	Administration	Reporting miscellaneous income transactions (non-sales) and associated expenses. Report program administrative and management expenses that are not authorized APF. Do not report sales using this department code. Income GLACs that are appropriate using this code: 527 – Service Charge Income and 523 – Returned Check Service Charge Income.
GL	APF Support - Normal Operations	Report only APF authorized income and expenses. APF funding received via the UFM process will be allocated to meet the minimum OSD APF funding standard of 65% for expenses in Category B. For this department authorized UFM expenses should equal or exceed UFM revenue and the NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations.
GF	APF Support - Expanded Operations	Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations. <u>Only use when authorized by IMCOM G9 or IMCOM Directorate.</u>



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JC: AUTOMOTIVE SKILLS PROGRAMS		
Department		Department Code Description (Use this code for Income /Expenses related to:)
Code	Title	
35	Auto Parts & Supplies	Sales of parts and supplies including, specialized equipment, tools, oils and lubricants, etc. from inventory are reported using 300 series GLACs.
44	Instruction Fees	Reporting fees for structured activities and/or skill development classes; may be offered via contracted services.
58	Equipment Rental	Fees for all, or part of, any NAF costs associated with providing “checkout” of APF or NAF equipment.
60	Equipment Issue	Fees for equipment issued to patrons for self-directed and directed participation in MWR programs.
64	Equipment Maintenance & Repair Services	Reporting equipment maintenance and repair services for equipment used in the program. Example would be for hydraulic lifts, wheel balancers, brake lathes, etc. Should not be used to report fees for repair services performed on fleet vehicles when a facility includes this service in their program. Repairs of this nature should be reported in department 94 using GLAC 501 (Service/Recreation Activity Income), or when contractor provided GLAC 502 (Concessionaire Commission Income).
7L	Recreation Activity	Record income and expenses related to programs and services that provide for the physical cultural, social needs, quality of life and general wellbeing of Service members and families.
94	Auto Shop	Reporting skills development operation (patrons perform work on their vehicles with auto crafts technical staff assisting), technical and safety tasks (work performed by technical staff with patrons present), commercial services (work performed by technical staff without patron presence), and sales of new parts using this department code.
95	Car Wash Operations	Reporting resale activity except fees collected for hose and bucket type washes. Report the revenue from hose and bucket washes in Department Code 94 – Auto Shop, using GLAC 504 – Rental & Usage Fee income. Report the type of car wash activity using GLAC 501 – Service/Recreation Activity Income and RecTrac. When there are incidental merchandise (soap, tire cleaner, etc.) sales, record the sales using GLAC 301.
9E	Auto Stripping Operations (OCONUS only)	Fees collected for accepting donated autos/parts and the issuing of used parts and/or accessories from stripping operations - OCONUS only per AR 2151, para 8-10b(9)(f). Use GLAC 504 - Usage Fee income, to record such transactions.
F1	Miscellaneous	Activity that is core program enhancing (non-concessionaire resale and revenue generating services). Reporting sales of merchandise when volume is low.
F2	Misc. Sales	Commissions from concessionaire-furnished parts or services using GLAC 502.
G1	Administration	Reporting miscellaneous income transactions (non-sales) and associated expenses. Report program administrative and management expenses that are not authorized APF. <u>Do not</u> report sales in this department code. Appropriate Income GLACs to use are: 527 - Service Charge Income and 523 – Returned Check Service Charge Income
GL	APF Support - Normal Operations	Report only APF authorized income and expenses. APF funding received via the UFM process will be allocated to meet the minimum OSD APF funding standard of 65% for expenses in Category B. For this department authorized UFM expenses should equal or exceed UFM revenue and the NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations.
GF	APF Support - Expanded Operations	Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations. <u>Only use when authorized by IMCOM G9 or IMCOM Directorate.</u>

SPECIAL NOTE: Use of Department Code 39 (Sports Specialty Pro Shop) is not appropriate under this program code.



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		QD: BOSS
		Better Opportunities for Single Soldiers
Department		Department Code Description (Use this code for Income /Expenses related to:)
Code	Title	
14	Snack Bar	Record sales/income and expenses in this department that are limited food service operations where no wait-staff exists. Appropriate Income GLACs for this department include 300 series (Sales).
7L	Recreation Activity	Record income and expenses related to programs and services that provide for the physical cultural, social needs, quality of life and general wellbeing of Service members and families.
9F	BOSS Activity	Record income and expenses associated with the delivery of community recreation programs and services (core program). Appropriate Income GLACs for this department include 500 series (Income from Other Activities).
F2	Miscellaneous Sales	Reporting core program enhancements (resale and revenue generating services) such as sales of merchandise, phone cards, merchandise on consignment, local telephone/faxing, copying service, user fees, and other services, etc.
G1	Administration	Reporting miscellaneous income transactions (non-sales) and associated expenses. Report program administrative and management expenses that are not authorized APF. Do not report sales in this department code. Appropriate Income GLACs for this department include 500 series (Income from Other Activities).
GL	APF Support - Normal Operations	Report only APF authorized income and expenses. APF funding received via the UFM process will be allocated to meet the minimum OSD APF funding standard of 85% for expenses in Category A. For this department authorized UFM expenses should equal or exceed UFM revenue and the NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations.
GF	APF Support - Expanded Operations	Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations. <u>Only use when authorized by IMCOM G9 or IMCOM Directorate.</u>



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Professional Entertainment Overseas	Entertainment (Music & Theater)	Installation-wide Recreation Events	HE, JD and JQ: ENTERTAINMENT PROGRAMS	
HE	JD	JQ	Department Title	Department Code Description (Use this code for Income /Expenses related to:)
Department				
	44		Instruction Fees	Reporting fees for structured activities and/or skill development classes; may be offered via contracted services,
	60		Equipment Issue	Fees for equipment issued to patrons for self-directed and directed participation in MWR programs
5G	-	5G	Special Events	Events include, but are not limited to, large-scale free concerts; holiday festivals, celebrations, circuses, sporting events; and hosting IMCOM Directorate and DA-sponsored events, which showcase talents of Army personnel (logistical requirements for DA-sponsored events are issued by G9). APF-authorized expenses in support of normal operations, i.e., Labor, contracts, etc. should be recorded in GL. Entertainment personnel will support revenue generation by providing artistic, professional, logistical consultation, and support. Sources of revenue generated by the entertainment program may include commission fees, merchandise sales, sponsorship and food and beverage sales. HE Program Code is for OCONUS professional entertainment provided by an outside entity, such as USO and AFE.
-	-	5K	Carnival Activities	Carnival activities. -
-	-	5M	Concerts (Installation-wide events)	Events using commercial entertainers designed to generate revenue. Include, but are not limited to major entertainment, such as large-scale concerts; and smaller venue revenue generating events, such as comedy shows. Also used to record IMCOM/DA co-sponsored events where garrisons partner with Army Entertainment to produce revenue generating events. Sources of revenue generated by the entertainment program may include ticket sales, concession fees, commission fees, commercial sponsorship, merchandise commissions, food and beverage sales and other ancillary income. Entertainment personnel will support revenue generation by providing artistic, professional, logistical consultation, and support.
7L	7L	7L	Recreation Activity	Record income and expenses related to programs and services that provide for the physical, cultural, social needs, quality of life and general well-being of Service members and families.



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Professional Entertainment Overseas	Entertainment (Music & Theater)	Installation-wide Recreation Events		<p align="center">HE, JD and JQ: ENTERTAINMENT PROGRAMS</p>
HE	JD	JQ	Department Title	Department Code Description (Use this code for Income /Expenses related to:)
Department				
-	B2	-	Music	Musical activities organized for individuals or groups may include stage movement and dance, vocal and instrumental music, rehearsals, classes and jam sessions, which may result in performances of variety shows, concerts, recitals, competitions, pageants, specialty acts, holiday events, etc. Copyright and royalty clearance policy will be used for all music events. Music activities may be conducted in a variety of facilities and locations.
-	B3	-	Theater	Entertainment produced locally or by means of contracted community or professional theater organizations. Includes, but not limited to, script readings, revues, variety shows, plays, musicals, festivals, dinner theater and competitions supported by instructional workshops. Operational guidelines for dinner theater operations will be issued by G9. If organizational memberships are required for entry into national level competitions, the garrison will budget for and fund membership fees for the organization and related expenses.
	G1	G1	Administration	Reporting miscellaneous income transactions (non-sales) and associated expenses. Report program administrative and management expenses that are not authorized APF. Do not report sales in this department code. Appropriate Income GLACs for this department include 500 series (Income from Other Activities).
GL	GL	GL	APF Support -Normal Operations	Report only APF authorized income and expenses. APF funding received via the UFM process will be allocated to meet the minimum OSD APF funding standard of 65% in Category B programs. For this department authorized UFM expenses should equal or exceed UFM revenue and the NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations.
GF	GF	GF	APF Support - Expanded Operations	Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations. <u>Only use when authorized by IMCOM G9 or IMCOM Directorate.</u>



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Physical Fitness Programs	Unit Sports / Outdoor Sports Fields & Complexes	Aquatics Programs	Sports Above Intramurals	Recreational Swimming		HB, HH, HJ, JA and JF: SPORTS, FITNESS & AQUATICS
HB	HH	HJ	JA	JF	Department Title	Department Code Description (Use this code for Income /Expenses related to:)
Department Code						
14	14	-	-	14	Snack Bar Food Sales	Reporting sales of limited food service including packaged foods, snacks/bottled drinks at gyms/fitness centers, outdoor fields/facilities, and recreational swimming pools. Appropriate Income GLACs for this department include 300 series (Sales).
39	-	-	-	39	Sports Specialty Pro Shop	Reporting sports and fitness Sports Specialty Pro Shop operated at gym/fitness facilities, sports field complexes and recreational swimming pools. Common revenue GLAC 301 for the sale of merchandise such as assorted sports gear (i.e., balls, gloves, specialized apparel, etc.) Report patron services and recreation activity income using GLAC 501– Service/Recreation Activity Income. Report income from services this program provides to other MWR program within the garrison MWR fund using GLAC 598.
44	44	44		44	Instruction Fees	Reporting fees for structured activities and/or skill development classes; may be offered via contracted services
51	-	51	-	51	Swimming	Appropriate Income GLACs include 500 series (Income from Other Activities): 501-Service/Recreation Activity Income, for pass fees and open swim; 503 - Special Events Income, when non-regularly scheduled events special events are held (occurring only once a year or less); GLAC 504 - Rental & Usage fees for equipment rentals, pool parties, etc., and GLAC 534 - Instruction fee Income, for water aerobics, lifesaving and learn-to-swim classes. Report income from services this program provides to other MWR program within the garrison MWR fund using GLAC 598. For example, when the Swimming Program provides swimming classes to or in conjunction with Youth Services.
60	60	60	60	60	Equipment Issue	Fees for equipment issued to patrons for self-directed and directed participation in MWR programs
7L	7L	7L	7L	7L	Recreation Activity	Record income and expenses related to programs and services that provide for the physical, cultural, social needs, quality of life and general well-being of Service members and families.



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Physical Fitness Programs	Unit Sports / Outdoor Sports Fields & Complexes	Aquatics Programs	Sports Above Intramurals	Recreational Swimming		HB, HH, HJ, JA and JF: SPORTS, FITNESS & AQUATICS
HB	HH	HJ	JA	JF	Department Title	Department Code Description (Use this code for Income /Expenses related to:)
Department Code						
F1	F1	-	F1	F1	Miscellaneous	Appropriate Income GLACs include 500 series (Income from Other Activities). Reporting activity that is core program enhancing (non-concessionaire) resale and revenue generating services. Also, reporting sales of prepackaged merchandise, such as vending machine items, when the sales volume is relatively low. Reporting all fitness related classes using GLAC 501 – Service/Recreation Activity Income, special services (i.e., Personal Trainer Service and Fitness Assessments) using GLAC 534 - Instruction Fee Income, and using GLAC 504 - Rental & Usage Fee Income. Report income from concessionaire services operated in conjunction with an activity or under the basic program using GLAC 502 – Concessionaire Commission Income.
F2	-	-	-	F2	Misc. Sales	Report resale activity sales (300 series GLACs) such as sales of apparel items. Report activity from vending machines in this department code.
G1	G1	G1	G1	G1	Administration	Reporting miscellaneous income transactions (non-sales) and associated expenses. Report program administrative and management expenses that are not authorized APF. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations.
GL	GL	GL	GL	GL	APF Support - Normal Operations	Report only APF authorized income and expenses. APF funding received via the UFM process will be allocated to meet the minimum OSD APF funding standard of 85% for expenses in Category A and 65% for expenses in Category B. For this department authorized UFM expenses should equal or exceed UFM revenue and the NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations.
GF	GF	GF	GF	GF	APF Support - Expanded Operations	Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations. <u>Only use when authorized by IMCOM G9 or IMCOM Directorate.</u>

SPECIAL NOTE: Core programs (i.e., use of strength and cardiovascular equipment, and participation in organized unit/intramurals activities) are to be provided to authorized users at no cost. Program enhancements should not have an adverse effect on the amount of appropriated funds (APF) support to the program. NAF labor must be used in support of resale activities where majority of staff performance is in support of resale operations. If staff performance is incidental, APF staff may provide resale support. Any resale/revenue generating activities must break even. Resale activities are to be reported in a department code under the program where the activity actually occurs. Use RecTrac Transaction Codes to track specific items within each department code following the standard two digit leads provided to Garrison Functional Administrators as part of the RecTrac database design.



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LA: AQUATIC CENTERS (CAT C)		
Department		Department Code Description (Use this code for Income /Expenses related to):
Code	Title	
14	Snack Bar	Reporting limited food service operations where no wait-staff exists. Sales are recorded using 300 series GLACs
39	Specialty Sports Pro Shop	Recording general resale activity. The sale of items are reported using the 300 series sales GLACs. Use 500 series GLACs – Service/Recreation Activity Income, to report revenue received from performing patron services. Instruction fees, special event fees, and activity fees are to be reported in department codes that best describe the activities.
44	Instruction Fees	Reporting fees for structured activities and/or skill development classes; may be offered via contracted services
60	Equipment Issue	Fees for equipment issued to patrons for self-directed and directed participation in MWR programs
7L	Recreation Activity	Record income and expenses related to programs and services that provide for the physical, cultural, social needs, quality of life and general well-being of Service members and families.
G5	Admissions	Report all revenue from entry fees associated with aquatic centers. Use GLAC 501 – Recreation/Service Activity Income for reporting fees from admissions.
G1	Administration	Reporting miscellaneous income transactions (non-sales) and associated expenses. Report program administrative and management expenses that are not authorized APF. Do <i>not</i> report sales using this department code. Income GLACs that are appropriate using this code: 527 – Service Charge Income and 523 – Returned Check Service Charge Income.
GL	APF Support - Normal Operations	REMOTE AND ISOLATED ONLY. Report only APF authorized income and expenses. Category C programs at installation designated as remote and isolated for MWR program purposes may receive the same level of APF support as Category B programs. For this department authorized UFM expenses should equal or exceed UFM revenue and the NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations.
GF	APF Support - Expanded Operations	Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations. <u>Only use when authorized by IMCOM G9 or IMCOM Directorate.</u>

SPECIAL NOTE: Exceptions to use other department codes with this program codes requires approval from IMCOM G-9, IMWR- BR.



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HC: RECREATION CENTERS		
Department		Department Code Description (Use this code for Income /Expenses related to:)
Code	Title	
14	Snack Bar	Record sales/income and expenses in this department that are limited food service operations where no wait-staff exists. Appropriate GLACs for this department include 300 series:
44	Instruction Fees	Reporting fees for structured activities and/or skill development classes; may be offered via contracted services
58	Equipment Rental	Fees for all, or part of, any NAF costs associated with providing "checkout" of APF or NAF equipment
60	Equipment Issue	Fees for equipment issued to patrons for self-directed and directed participation in MWR programs
7L	Recreation/Activity	Record income and expenses related to programs and services that provide for the physical, cultural, social needs, quality of life and general well-being of Service members and families. Appropriate GLACs for this department include 500 series.
E1	Bingo	Report bingo activity using this department code. Appropriate GLAC for this department include 501 Service/Recreation Activity Income.
F2	Misc. Sales	Reporting core program enhancements (resale and revenue generating services) such as sales of merchandise, phone cards, merchandise on consignment, local telephone/faxing, copying service user fees, and other services, etc.
G1	Administration	Reporting miscellaneous income transactions (non-sales) and associated expenses. Report program administrative and management expenses that are not APF-authorized. Do not report sales in this department code. Appropriate GLACs for this department include 500 series.
GL	APF Support - Normal Operations	Report only APF authorized income and expenses. APF funding received via the UFM process will be allocated to meet the minimum OSD APF funding standard of 85% for expenses in Category A. For this department authorized UFM expenses should equal or exceed UFM revenue and the NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations.
GF	APF Support - Expanded Operations	Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations. <u>Only use when authorized by IMCOM G9 or IMCOM Directorate.</u>

SPECIAL NOTES:

- (1) Reporting activity using Department Code, F1 – Miscellaneous, is not authorized under these Program Codes.
- (2) Departments 01, 03, 11, and F3 are not appropriate for use in this program.



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		KD: LEISURE TRAVEL SERVICES (LTS)
Department		Department Code Description
Code	Title	(Use this code for Income /Expenses related to:)
B5	Ticketing	Reporting prepaid ticket sales, consignment ticket income (sales/ reservations), service/handling fees on tickets, and movie ticket sales.
B6	Hotels	Reporting activity associated with overnight accommodations such as prepaid lodging income, vouchered lodging income, lodging commissions, or handling fees applied to lodging arrangements.
B7	Tours	<p>Reporting tour activity for LTS services, such as arranged local tours for on-post Private Organizations, Units, BOSS, and including other travel arrangements (charter buses, etc.), hotel reservations, drive package tour arrangements, and group tours. Also, for reporting tour service/handling fees applied to tour and travel services and rail travel (scenic) arrangements. Group tours, regardless of individual components of the activity, are reported using this department code.</p> <p>Also used to report travel arrangements for individuals, such as vacation packages, cruises, commercially packaged tours, and activity of other travel arrangements (pet shipment, travel insurance, passport photos, etc.) where such services are incidental to the total array of leisure opportunities offered. Includes point-to-point air tickets made in support of the vacation arrangements. Concession fees from Commercial Travel Contracts shall be credited using GLAC 541.</p> <p>Reporting point-to-point travel arrangements made on behalf of individuals at offices where such arrangements are the primary focus of the activity, specifically a full-service travel agency operated by the NAFI. Includes services such as point-to-point airline tickets which are not made in conjunction with vacation packages, as well as package vacations to include cruises and commercially packaged tours.</p>
B8	Vehicles (LTS Only)	Reporting car/vehicle rental activities, service/handling fees applied to rental car/vehicle arrangements, prepaid rental vehicle arrangement income.
F2	Miscellaneous Sales	Sales activity and income from other LTS or CTO activities, for example, MWR registration fees, consignment/commissions/service/handling fee income from memberships, various publications, etc., clothing/merchandise sales, and video or software rental/sales. Also, registration/entry fee income from travel trade shows, rental income from equipment/furnishings that support travel/trade shows, and activity from sponsorships or installation-wide events.
GL	APF Support - Normal Operations	Report only APF authorized income and expenses. APF funding received via the UFM process will be allocated to meet the minimum OSD APF funding standard of 65% for expenses in Category B. For this department authorized UFM expenses should equal or exceed UFM revenue and the NIBD should be breakeven or negative. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations.
GF	APF Support - Expanded Operations	<p>Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations.</p> <p><u>Only use when authorized by IMCOM G9 or IMCOM Directorate.</u></p>

SPECIAL NOTES:

- (1) Use of the following department codes are not appropriate for use in this program: 14, 58, 59, 5C, 87, F1, and F3.
- (2) Program Code LS is not a valid program code and will not be used.
- (3) Exceptions to use other department codes with this program code requires approval from IMCOM G9, IMWR-BR.



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		WZ: WARRIOR ZONES
Department		Department Code Description (Use this code for Income /Expenses related to:)
Code	Title	
01	Regular Bar	Reporting sales and expenses associated with serving beer and wine. Use regular bar to the extent possible to avoid reporting bar-related sales to a food department.
14	Snack Bar	Record sales/income and expenses in this department that are limited food service operations where no wait-staff exists. Appropriate Income GLACs for this department include 300 series (Sales).
7L	Recreation/Activity	Record income and expenses related to programs and services that provide for the physical, cultural, social needs, quality of life and general well-being of Service members and families. Appropriate Income GLACs for this department include 500 series (Income from Other Activities).
F2	Miscellaneous Sales	Reporting core program enhancements (resale and revenue generating services) such as sales of merchandise, phone cards, merchandise on consignment, local telephone/faxing, copying service user fees, and other services, etc.
G1	Administration	Reporting miscellaneous income transactions (non-sales) and associated expenses. Report program administrative and management expenses that are not APF-authorized. Do not report sales in this department code. Appropriate Income GLACs for this department include 500 series (Income from Other Activities).
GL	APF Support - Normal Operations	Report only APF authorized income and expenses. APF funding received via the UFM process will be allocated to meet the minimum OSD APF funding standard of 65% for expenses in Category B. For this department authorized UFM expenses should equal or exceed UFM revenue and the NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations.
GF	APF Support – Expanded Operations	Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations. <u>Only use when authorized by IMCOM G9 or IMCOM Directorate.</u>

SPECIAL NOTE: Use RecTrac Transaction Codes to track specific items within each department code following the standard two digit leads provided to Garrison Functional Administrators as part of the RecTrac database design.



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Chapter 6 Part 04 IMCOM G9 FY20 Program Budget Guidance
Attachment 4 – NAF Program and Department Matrices**



Other Recreation Resale	Other Category C Activities	LB and LV: OTHER RECREATION RESALE & OTHER CATEGORY C ACTIVITIES	
		Department	Department Code Description
LB	LV	Title	(Use this code for Income / Expenses related to:)
Department Code			
01	01	Regular Bar	Reporting sales and expenses associated with serving beer and wine. Use regular bar to the extent possible to avoid reporting bar-related sales to a food department.
13	13	Private Parties Food Sales	Reporting sales and expenses associated with serving food. Appropriate Income GLACs include 300 series (Sales).
14	14	Snack Bar	Record sales/income and expenses in this department that are limited food service operations where no wait-staff exists. Appropriate Income GLACs for this department include 300 series (Sales).
27	27	Convenience Resale	Reporting sales and expenses associated with serving convenience items. Appropriate Income GLACs for this department include 300 series (Sales).
37	37	Gift Shop	Reporting sales and expenses associated with resale items. Appropriate Income GLACs for this department include 300 series (Sales).
39	39	Sports Specialty Pro Shop	Reporting sales and expenses associated with sports activity items. Appropriate Income GLACs for this department include 300 series (Sales).
	44	Instruction Fees	Reporting fees for structured activities and/or skill development classes; may be offered via contracted services
	58	Equipment Rental	Fees for all, or part of, any NAF costs associated with providing "checkout" of APF or NAF equipment
	60	Equipment Issue	Fees for equipment issued to patrons for self-directed and directed participation in MWR programs
	7L	Recreation Activity	Record income and expenses related to programs and services that provide for the physical, cultural, social needs, quality of life and general well-being of Service members and families.
5G	5G	Special Events	If sales and expenses are associated with resale items; record Income in the 300 series GLACs (Sales). If income is associated with Concessionaires, record Income in the 500 series GLACs (Income from Other Activities)
5K	5K	Carnival Activities	If sales and expenses are associated with resale items; record Income in the 300 series GLACs (Sales). If income is associated with Concessionaires, record Income in the 500 series GLACs (Income from Other Activities)
5M	5M	Concerts	If sales and expenses are associated with resale items; record Income in the 300 series GLACs (Sales). If income is associated with Concessionaires, record Income in the 500 series GLACs (Income from Other Activities)
93	93	Multi Crafts	If sales and expenses are associated with resale items; record Income in the 300 series GLACs (Sales). If income is associated with Concessionaires, record Income in the 500 series GLACs (Income from Other Activities)



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LB	LV	Department Title	Department Code Description (Use this code for Income / Expenses related to:)
Department Code			
94	94	Auto Shop	Reporting sales and expenses associated with resale items. Appropriate Income GLACs for this department include 300 series (Sales).
F2	F2	Miscellaneous Sales	Reporting core program enhancements (resale and revenue generating services) such as sales of merchandise, phone cards, merchandise on consignment, local telephone/faxing, copying service user fees, and other services, etc.
GL	GL	APF Support - Normal Operations	REMOTE AND ISOLATED ONLY. Report only APF authorized income and expenses. Category C programs at installation designated as remote and isolated for MWR program purposes may receive the same level of APF support as Category B programs. For this department authorized UFM expenses should equal or exceed UFM revenue and the NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations.
GF	GF	APF Support – Expanded Operations	Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations. <u>Only use when authorized by IMCOM G9 or IMCOM Directorate.</u>

SPECIAL NOTE: Exceptions to use other department codes with this program codes requires approval from IMCOM G-9, IMWR- BR.



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DEPARTMENT CODE	TITLE	Outdoor Recreation General	Parks & Picnic Areas	Campgrounds	Travel Camps/RV Parks and/ Campgrounds	Cabins, Cottages, Rec Guesthouse	Boating without Private Berths	Marinas with Private Berths	Outdoor Recreation Equipment Checkout	Stables without Private Boarding	Other Recreation Resale	Riding Stables with Private Boarding	Rod & Gun Activities	Flying	Other Category C Activities	Rec Equipment Rental & Sales
		JE	HF	JK	KK	LF	KB	LG	KC	KJ	LB	LK	LL	LP	LV	LW
01	Regular Bar					X					X				X	
13	Private Parties Food Sales					X					X				X	
14	Snack Bar					X					X		X		*	
26	Branded Restaurant Food										X				X	
27	Convenience Resale				X	X		X			X					
37	Gift Shop										X				*	
39	Sports Specialty Pro Shop			X	X				X		X		X		*	X
44	Instruction Fees	X					X		X	X		X	X	X		X
50	Waterfront Operations		X					X								
51	Swimming		X			X										
52	Parks/Recreation		X	X		X			X						*	X
55	Rod/Gun Skeet/Trap												X		*	
58	Equipment Rental		X			X	X	X	X				X		*	X
59	Hunting								X				X			X
5B	Kennels											X			X	
5C	Fishing								X							X
5F	Go-Cart Track														X	
5G	Special Events	X													*	
5H	Miniature Golf														X	
5P	Paintball Operations (Infrastructure and Equipment Management)	X											X		X	
5R	Challenge Course Operations	X	X													
60	Equipment Issue	X							X							X
61	NAFI-Owned Aircraft													X		
63	Leased Aircraft													X		
64	Equip Maintenance / Repair Services	X							X							X
65	Boating Operations								X							X
66	Camping			X	X	X										



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		JE	HF	JK	KK	LF	KB	LG	KC	KJ	LB	LK	LL	LP	LV	LW
77	Camps	X		X												
7L	Recreation/ Activity	X	X	X	X	X			X				X		*	X
87	Recreational Lodging Rooms			X	X	X									*	
8B	Laundry			X	X	X									X	
8C	MWR Accommodations					X									*	
9K	RV / Vessel Storage Lot			X	X		X	X	X			X			*	X
9L	Self Storage Units								X			X			*	X
B7	Tours	X							X						*	X
D1	Amusement Machines														X	
F1	Miscellaneous	*	*	*	*	*			*		*		*		*	*
F2	Misc. Sales	*	*		*	*		*	*	*	*		*		*	*
F3	Miscellaneous - Tobacco	X							X						X	X
G1	Administration	X	X	X	X	X	X	X	X	X		X	X	X	X	X
GL**	APF Support - Normal Operations	X	X	X			X		X	X						X
GF***	APF Support- Expanded Operations	X														
H1	Garden Operations	X	X													
W1	Warehouse														X	

* Department use by Outdoor Recreation program requires IMCOM G9 approval. Contact the program POC.

** Report only APF authorized income and expenses. APF funding received via the UFM process will be allocated to meet the minimum OSD APF funding standard of 65% for expenses in Category B. For this department authorized UFM expenses should equal or exceed UFM revenue and the NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations.

*** Report only UFM income and authorized expenses. For this department authorized expenses should equal or exceed UFM revenue and NIBD should be breakeven or negative. The UFM process is authorized as an alternate method of executing APF support. Refer to AR 215-1, Appendix D, Table D-1, for specific expense element authorizations. Only use when authorized by IMCOM G9 or IMCOM Directorate.