

FY11 Army Sponsorship and Advertising Revenue and Expenses Report Instructions for Completion

Please complete every field on the forms provided. The EXCEL workbook contains five forms and one notes page.

Please contact your FM person to resolve any discrepancies in your revenue numbers between your log and SMIRF.

Income and Expenses Totals Form

Sponsorship Income:

For banks, credit unions and financial institutions only sponsorship is allowed. Advertising cannot be accepted. Garrisons must check with their banking liaison officer before entering into an agreement with off-post banks, credit unions and financial institutions.

Cash MWR Fund

- 1a) Amount of solicited cash sponsorship
- 1b) Amount of unsolicited cash from alcohol sponsors*
- 1c) Amount of unsolicited cash from tobacco sponsors*
- 1d) Amount of unsolicited cash sponsorship
- 1e) Amount of sponsorship cash received for AFAP/AFTB
- 1f) Amount of sponsorship cash received for ACS
- 1g) Amount of sponsorship cash received from on-post banks and credit unions
- 1h) Amount of sponsorship cash received from off-post Financial Institutions
- 1i) Amount of sponsorship cash received from IMCOM G9 Marketing for participation in national sponsorships as outlined in MOAs; i.e. Soldier Show, ACT, Operation Rising Star, Darryl Worley Tour, BOSS etc.

* Per AR 215-1 solicitation of sponsorship from Alcohol and Tobacco companies is not authorized. However, if alcohol companies approach you, you can accept the money or in-kind, provided the installation commander approves. We advise to stay away from tobacco companies due to the Army's non-smoking policy.

In-kind Budgeted/Cost Avoidance Items

- 2a) Value of solicited in-kind sponsorship
- 2b) Value of unsolicited in-kind from alcohol sponsors*
- 2c) Value of unsolicited in-kind from tobacco sponsors*
- 2d) Value of unsolicited in-kind sponsorship
- 2e) Value of in-kind sponsorship received for AFAP/AFTB
- 2f) Value of in-kind sponsorship received for ACS
- 2g) Value of in-kind sponsorship received from on-post banks and credit unions
- 2h) Value of in-kind sponsorship received from off-post Financial Institutions
- 2i) Value of in-kind sponsorship received from IMCOM G9 Marketing for participation in national sponsorships as outlined in MOAs; i.e. Soldier Show, ACT, Operation Rising Star, Darryl Worley Tour, BOSS etc.

In-Kind Product or Services Income

- 3a) Value of solicited in-kind sponsorship
- 3b) Value of unsolicited in-kind from alcohol sponsors*
- 3c) Value of unsolicited in-kind from tobacco sponsors*
- 3d) Value of unsolicited in-kind sponsorship
- 3e) Value of in-kind sponsorship received for AFAP/AFTB
- 3f) Value of in-kind sponsorship received for ACS
- 3g) Value of in-kind sponsorship received from on-post banks and credit unions
- 3h) Value of in-kind sponsorship received from off-post Financial Institutions
- 3i) Value of in-kind sponsorship received from IMCOM G9 Marketing for participation in national sponsorships as outlined in MOAs; i.e. Soldier Show, ACT, Operation Rising Star, Darryl Worley Tour, BOSS etc.

Guidelines for in-kind sponsorship are as follows:

I) *Budgeted/Cost Avoidance Items*. Examples are trophies, entertainment, uniforms, cell phones or items included in the program or event budget; i.e. water for a 5K run etc. Measurement: 100% of cost of goods (COG) or what the Fund would pay to purchase the item.

II) *Media*. Examples are newspapers, radio stations, television stations, cable companies, internet companies or other media organizations. Measurement: 50% of stated retail or rate card value after subtracting all advertising purchased by the installation.

III) *Program Enhancement*. Examples are free drawing or raffle prizes and trips or items not included in the program or event budget but increase the perceived value of the program or event. Prizes for chance events, such as a Hole in One Golf Contest, would be categorized under program enhancement if the prize is won. Measurement: 50% of stated retail value for any single item valued at \$150 or higher.

Advertising Income:

Fee for Advertising should always be cash, however, in rare cases it can be in-kind; in this case the same guidelines apply as for sponsorship in-kind.

- 3a) Amount of cash
- 3b) Value of in-kind (see guidelines under sponsorship)
- 3c) For Army Lodging only advertising revenue is authorized, any cash obtained goes into the Army Lodging Fund.
- 3d) Amount received from IMCOM G9 MWR Marketing for participation in national advertising promotions

Financial Statement Income (per SMIRF):

SMIRF numbers can be obtained through your Financial Management Division or you can access the SMIRF server through the internet at <http://apps.hqmw.mil/Citrix/MetaFrame/default/default.aspx>

Print a Detailed Income Statement for your installation, Total MWR Funds will show sponsorship cash revenue in GLAC 553 and advertising cash revenue in GLAC 557.

4a) and 4b) Look up GLAC 553 and 557 respectively in your detailed income statement.

To report income in GLAC 267, please ask your installation FM person for a printout and add a copy to the report form. Income should only be put into GLAC 267 if you receive the cash before the event takes place. Once the event takes place, the money should be transferred to GLAC 553. Income in GLAC 267 that is used for events in FY10 cannot be reported in FY10 but must be reported in FY11.

If the cash income in SMIRF does not match with your records, check with your FM person to resolve the discrepancy.

Financial Statement Expenses (per SMIRF):

Expenses. All expenses related directly to the sponsorship and advertising program should be reported for GS and NAF employees (including the sponsorship program manager/coordinator's expenses charged to an overhead function program code such as marketing.)

5a) Total labor costs to include overtime, compensatory time and total benefits package. If person has additional responsibilities besides sponsorship, the appropriate percentage of the salary spent doing sponsorship and/or advertising should be reported, i.e. 25%. If administrative support is utilized, the appropriate percentage of that individual's salary should be reported under labor costs.

5b) *Cost of Sales*. The cost of any item used in sponsorship and advertising sales should be reported. Examples of such items are general supplies, advertisements of sponsorship opportunities, printed solicitation pieces or proposals, direct mailings, promotional items purchased for sponsors, sponsorship recognition and appreciation events or dinners. *Associated Costs*: Any associated costs should be reported. Examples are travel expenses, postage and freight, and long distance phone calls.

5c) All sponsorship training and professional development opportunities will be reported. Examples are industry association memberships, related coursework, and conference registration fees.

Financial Statement Expenses (per SMIRF):

SMIRF numbers can be obtained through your Financial Management Division.

Print a Detailed Income Statement for your installation; choose Total MWR Funds and Department 9G for Sponsorship. Advertising is Department 9H.

6a) Look up expenses for Sponsorship Department 9G and add to form.

6b) Look up expenses for Advertising Department 9H and add to form.

Expenses are comprised of many accounting codes. Please refer to the guidelines and add the numbers for the appropriate accounting codes. Please put total in the report form.

Following are the accounting codes relating to Labor Expenses:		Other Expense GLACS may be used:	
601	Salaries and Wages US Employees	651	Manager's Expense
603	Annual Leave US Employees	660	Training Expense
		665	Printing Expense
605	Sick Leave US Employees	669	Door Prize and Promotion Expense
607	Workers' Compensation Insurance US Employees	671	Awards and Trophies Expense
609	Retroactive Wage Increases US Employees	675	Training Table Expense
611	Employer's Share of FICA	677	Program and Brochure Expense
612	Employer's Share of Employee Group Health and Life Ins Plans	689	Payroll Service Expense
613	Employer's Share of Employee Retirement Plans	692	Training Travel Expense
617	US Employee Bonuses	726	Supplies Expense
620	US Unemployment Insurance Expense	730	Communications Expense
621	US Employee Compensatory Time Expense	732	Travel Expense
623	Home Leave Expense	735	Advertising Expense
624	Other Benefits US Employees	740	Late Payment Interest Expense
626	Employer Share of 401K Expense	742	Furniture and Equipment Expense
627	Employer Share of TSP Expense	744	General Entertainment Expense
628	US Employee Severance Pay Expense	745	Special Events Entertainment Expense
		746	Rental Expense
		747	Flowers and Decorations Expense
		748	Official Hosting and Representation Expense
		799	Miscellaneous Operating Expense