

FY 11 PROGRAM OPERATING GUIDANCE

Enclosure 3

will also register participants in RecTrac and collect feedback and evaluate customer satisfaction.

(2) APF support is not authorized for use in or to support resale and/or revenue-producing activities, regardless of the category or program. The [DODI 1015.10](#) defines resale as the “acquisition and resale of goods and services by MWR programs or concessionaires.” The definition does not cover those activities that only charge nominal user fees or participate in minor incidental resale activities to recoup NAF expenses.

Example of Garrison-wide events:

(1) Fourth of July celebration.

(2) Community Health Fair: Includes booths with information and activities from all the MWR programs plus booths from the hospital, chaplain, local organizations on and off post which contribute to mental and physical health and well being. Events can be held in the gym or fitness center or the community recreation/activity center or in a field.

(3) Holiday in the Park: Units can make and display large (4'x6') holiday cards for judging by a panel. MWR Arts and Crafts can provide activities to design seasonal ornaments. Youth Services can provide gift-wrapping or gifts for family members. Libraries can sponsor a reading corner for seasonal stories. Clubs can provide a booth for food sales, etc. There can be a tree lighting ceremony and an area for a Festival of Lights, where cars can drive through or people can walk through. This can be accomplished using commercial sponsorship and offering display opportunities to various garrison groups. A fee can be charged for entry to the park or individual fees for different activities.

24. COMMERCIAL SPONSORSHIP AND ADVERTISING: (POC is Gabriele Drechsel, IMWR-MK-C, DSN 761-1622 or COM (703) 681-1622, e-mail: Gabriele.Drechsel@us.army.mil.)

a. On the garrison, the FMD is the authorized office that accepts commercial sponsorship and advertising monies.

b. Commercial Sponsorship revenue is to be reported in the department within the program or programs that actually put on (deliver) the sponsored event/activity. Expenses incurred to obtain the sponsorship (i.e., long distance calls, postage, travel to

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meet with potential sponsors, professional training etc.) are to be reported in Department Code 9G under Program Code RU - Marketing. Expenses incurred that are directly attributable to delivering the sponsored event are not commercial sponsorship expenses and are to be reported under the program that actually carries out (executes) the event/activity.

c. For FY 11 Commercial Sponsorship Program Budget Guidance. [LINK TO ENCL 7, DEPARTMENT CODE 9G "Commercial Sponsorship"](#)

d. Commercial Advertising revenue generated by the marketing or advertising office is to be reported in Department Code 9H – Advertising, under Program Code RU – Marketing. Commercial Advertising revenue is any income generated by selling advertising space in NAFL publications, media, or other venues, such as banners, signs, etc., to include electronic formats, i.e., unofficial websites. Report expenses incurred to complete the sale of commercial advertising (i.e., long distance calls, postage, travel to meet with potential advertisers, professional training etc.) in Department Code 9H – Advertising, under Program Code RU – Marketing. If Advertising revenue is generated for a specific activity, i.e., golf program, the revenue can be reported under the activity's program code (i.e., LQ for Golf.)

e. For FY 11 Commercial Advertising Program Budget Guidance. [LINK TO ENCL 7, DEPARTMENT CODE 9H "Advertising"](#)

f. In accordance with [AR 215-1](#), Chapter 11, Section I, paragraph 11-4 and Section II, paragraph 11-12, garrison sponsorship and advertising managers are to complete a separate annual revenue summary report for the fiscal year, which includes the value of in-kind goods and services and expenses annually (November 30 due date) on the sponsorship and advertising programs. The FMWRC Corporate Partnerships Branch will provide the reporting templates and written guidance for these reports. Garrison sponsorship and advertising managers should review monthly financial statements for their programs to ensure the incomes and expenses are recorded IAW matrix.

25. **BUSINESS PROGRAMS:** (POC is Michael McCoy, IMWR-BO, (210) 424-8599, e-mail: michael.patrick.mccoy@us.army.mil.)

For FY11 Program & Department Codes, [\(Click Here\)](#)

a. Family and MWR Club Strategy / Family and MWR – Delivery System (FMWR-DS): (POC is David Roudybush, IMWR-BO, (210) 424-8571, e-mail: david.roudybush@us.army.mil)

Commercial Sponsorship Dept 9G	FY 11 NAF BUDGET GUIDANCE Commercial Sponsorship/Advertising
Standard Department Code	Department Code Description
Code	(Use this code for Income/Expenses related to:)
9G	<p>Commercial Sponsorship revenue is to be reported using GLAC 553 under the department within the program or programs that put on (deliver) the sponsored event/activity. When the sponsorship money 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, a transaction is recorded that moves the amount originally recorded in GLAC 267 to GLAC 553 – Commercial Sponsorship Income.</p> <p>When an event that has a contractual agreement to receive sponsorship money occurs 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 DAR.</p> <p>The expenses incurred to obtain and administer the commercial sponsorship are recorded in department code 9G, under Program Code RU – Marketing. Expenses include, but are not limited to: labor, items used directly in or a part of the sponsorship activity, associated costs, and training/professional development costs. Examples of items used directly in the sponsorship activity are general supplies, ads for sponsorship opportunities, printed solicitation pieces or proposals for sponsorship, promotional items purchased for sponsors, and sponsorship recognition and appreciation events. Examples of some associated costs are the commercial sponsorship manager's travel expenses when traveling for sponsorship purposes, postage, freight, and long distance phone calls. Training/Professional Development examples are industry association memberships, related course work, and conference registration fees.</p>

Commercial Sponsorship Dept 9G	FY 11 NAF BUDGET GUIDANCE Commercial Sponsorship/Advertising
Standard Department Code	Department Code Description
Code	<p>(Use this code for Income/Expenses related to:)</p> <p>Expenses incurred due to delivering the event/activity are not commercial sponsorship expenses, nor are they to be reported using this department or the marketing program code. The expenses are to be reported under the program code of the program that actually puts on (delivers) the event/activity.</p>

FY 11 NAF BUDGET GUIDANCE Commercial Sponsorship/Advertising	
Department Code Description	
(Use this code for Income/Expenses related to:)	
Advertising Dept 9H	
Standard Department Code	
Code	Title
9H	Advertising
	<p>Installation commercial advertising revenue generated during the fiscal year by the marketing or advertising office is reported using GLAC 557 – Advertising Revenue, and department code 9H, 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, i.e. unofficial websites. If Advertising revenue is generated for a specific activity, i.e. golf program, the revenue can be reported using GLAC 557 and department code 9H under the activity's program code (i.e. LQ for Golf.) In this case any expenses related to selling this advertisement will also be reported in department 9H under the activity program code, however, no personnel expenses may be reported for this activity.</p> <p>Report expenses directly associated with the sale of commercial advertising in department code 9H, under RU – Marketing, using appropriate expense GLACs. Expenses incurred for “in-house” printing of NAFI publications are also to be reported in this department code. The cost of any item used directly in the advertising sales process is to be reported in this department code. Examples are general supplies, printed solicitation pieces or proposals for ads, and direct mailings. 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 MWR fund or a MWR program within the fund 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>

Advertising Dept 9H	FY 11 NAF BUDGET GUIDANCE Commercial Sponsorship/Advertising
Standard Department Code	Department Code Description (Use this code for Income/Expenses related to:)
Code Title	<p>The associated costs directly related to the IMWRF's advertising program are to be reported using this department code. Examples of associated costs are 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. Report the training and professional development expenses that are directly associated with advertising in this department code. Some examples of these expenses are industry association memberships, related coursework, and conference registration fees. Expenses directly associated with the sale of commercial advertising for a specific activity (i. e. the golf program) are to be reported in department code 9H under the activity's program code (i.e. LQ for Golf). No personnel expenses may be reported for this activity.</p>