
MWR MANAGERS' OPERATIONS GUIDE

Prepare APF Budget Input



DO THIS TASK WHEN

- You receive the APF budget call/guidance from the region, FFR Director, site manager, or your immediate supervisor.
- You receive request to provide input to update the Operating Targets (OPTAR) and Financial Plans from the region, FFR Director, site manager, or your immediate supervisor.
- You receive notification from the FFR Director, site manager, region, or your immediate supervisor of additional APF support following quarterly reviews, mid-year or End-of-Year.

REFERENCES

- DODI 7000.14-R, Department of Defense Financial Management Regulations.
- CNICINST 1710.3 (series), Operation of Morale, Welfare, and Recreation FFR Programs.
- OPNAVINST 1700.9 (series), Child Development Programs.
- NAVSO P-1000, DON Financial Management Policy Manual.
- DODI 1015.10 (series), Programs for Military Morale, Welfare, and Recreation (MWR).
- DODI 1015.15 (series), Establishment, Management, and Control of Nonappropriated Fund Instrumentalities and Financial Management of Supporting Resources.

**REFERENCES
(cont.)**

- Station financial management handbook, local/region budgeting instructions, or applicable standard operating procedures (SOPs).
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**RESOURCES/
SUPPLIES**

- Local APF budget forms/worksheets.
 - Current financial reports.
 - Copy of current fiscal year approved budget and the working papers used during its preparation.
 - Your business'/Program's Goals and Objectives and Short/Long-Term (5 Year) Program Management Plan.
 - Current and prior year APF budgeted and actual information.
 - Current Navy APF/UFM implementation procedures.
 - Computer with spreadsheet software.
 - Typical office supplies.
 - Calculator.
 - Vendor catalogs.
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**THIS TASK
IS DONE
CORRECTLY
WHEN**

- APF budget input is submitted within time frame specified by the your immediate supervisor, FFR Director, site manager, region, or the FFR budget-call.
 - Budget is aligned with your Program goals and those of the FFR Department and region.
 - A realistic and workable financial plan for the next fiscal year is produced.
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NOTES

You may or may not be actively involved in the development of the FFR APF budget. But it is important for you to know what's involved in the APF planning and budget cycle, its processes, procedures, and the APF budget language. It is also important that you know your MWR Program's category (A, B, or C) and what you are authorized to fund with APF.

See General Funding Authorization for NAFI Activities at the end of this task.

The APF budget is an instrument of planning. Budgeting and planning go hand-in-hand and should be performed in conjunction with each other. Put another way, the budget is the translation of your plans into financial terms.

The APF budget should incorporate every element of the operation, to include anticipated changes in programming, hours of operation, fees, prices, and charges, and inflationary trends that affect your authorized appropriated funds, if any.

When completed, the APF budget will serve as a report card and be used to analyze your actual results. The budget will set benchmarks to allow you to gauge your Program's operational effectiveness against a set of pre-established guidelines. See Monitor NAF & APF Budget Execution.

The region and FFR Department senior managers, Business Office, and support staff typically prepare the APF budget. APF budgeting is challenging in the current environment of downsizing, regionalization, and Uniform Funding Management (UFM) practices.

These challenges may include:

- Budget cuts before you develop the budget.
- Budget cuts after you have an approved budget.
- Spending controls/deadlines imposed by policy.
- Plus-up execution requirements with short deadlines.
(APF increases for specified, *fenced* purposes.)

NOTES (cont.)

Your role in the APF budget is one of information gathering and input, identifying and justifying your authorized needs, and monitoring APF execution.

You may:

- Identify all authorized APF entitlements for your Program.
- Justify all APF funding requirements with quantitative and qualitative program impact statements.
- Develop APF spending plan for your budget.
- Execute your APF according to your spending plan.
- Track your actual APF expenditures to ensure you are using your APF as originally envisioned (budgeted).
- Keep your immediate supervisor informed of your APF budget status.

FFR NAF and APF budgets are shaped by the needs of the Command as defined by the region, Commanding Officer, the FFR Director/site manager, the FFR Program and Support Managers, and the FFR customer.

THE NAVY APF BUDGET CYCLE

An Overview. Appropriated Funds (APF) budget input calls are forwarded from the Office of Management and Budget (OMB) down through the various government agencies' comptrollers following *planning processes* which eventually result in an approved APF budget at the FFR department level.

The region will forward a budget call to the station comptroller in the March-April time frame. This budget call will request data for the current fiscal year, the next fiscal year (which has already been submitted to the President) and the two "out" budget years.

**BUDGET CYCLE
(cont.)**

This data will allow the region to respond to NAVCOMPT's Budget Call, which is due in July. Inasmuch as budget exhibits change when the NAVCOMPT Budget guidance is issued in June there may be additional requests (calls) for data throughout the summer.

Commander, Navy Installations Command (CNIC) is the single major claimant for shore installation management with core responsibility to provide unified program, policy, and funding to manage and oversee shore installation to the fleet. This includes responsibility for FFR among other shore programs.

CNIC is the budget submitting claimant for installation support and the navy POC for installation policy and program execution oversight. Funding for installation support flows from the Chief of Naval Operations (CNO) to CNIC, and then from CNIC to the regions. This separates installation support funding from mission funding.

The region and FFR Departments also respond to other calls for APF information.

These include:

- Operating Targets (OPTAR) and Financial Plans.
The comptroller may require each Department to submit updated financial plans in August/September for the upcoming fiscal year.
- Mid-Year Review Base funding is normally adjusted at mid-year (March). Various Departments may have to prepare justification for un-funded requirements, and defend current funding levels -- particularly if their execution is below plan.
- Quarterly Reviews. The comptroller may provide additional appropriated funds during the quarterly reviews in December and June. (March is a "mid-year" process, and September is the end-of-year process.)

- End-of-Year Funds. The comptroller may provide additional appropriated funds that were uncommitted earlier in the fiscal year.
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PROCEDURE

- Step 1** Upon receipt of your APF budget call, review the budget guidance information to determine the following.
- ☐ Projected increases or decreases in funding levels.
 - ☐ Policy changes.
 - ☐ Budget peculiarities for this submission.
 - ☐ Milestone dates for submission of input and other important due dates.
 - ☐ Justification requirements and format for submission of budget input.
 - ☐ Region and FFR support staff members who can assist in budget preparation.
 - ☐ Public Works estimates for utilities, maintenance, repairs, etc.
 - ☐ Your unfunded APF requirements.
 - ☐ Your equipment needs, when not included in your unfunded requirements.
 - ☐ Requirement to submit some or all of the budget narrative to your immediate supervisor.
 - ☐ Forms and formats for data.
 - ☐ Using UFM in your Program.

Step 2 Gather the following documents and information for use in budget preparation.

- ☐ Any FFR region or department instruction or SOP about budgets or budget planning.
- ☐ APF Budget forms and program-level working papers.
- ☐ Your Program's APF financial reports for the current and prior fiscal years. (OPTAR Reports.)
- ☐ Your current year budget working papers and documentation for any revisions you have made.
- ☐ NAF budget information. (See Prepare NAF Budget Projections)
- ☐ APF labor reports.
- ☐ Equipment requirements.
- ☐ Training requirements for you and your staff.
- ☐ Needs list. (e.g., yours, customer's/patron's, Command's, etc.)
- ☐ Your Program's "unfunded" APF requirements for the current year.
- ☐ Current categories of MWR Programs (A, B, C) and MWR Program APF Support Table of Authorization.
 - DODI, 1015.15, (series) Establishment, Management, and Control of Nonappropriated Fund Instrumentalities and Financial Management of Supporting Resources describes the categories of MWR Programs with brief program descriptions and contains an APF Authorization Table. (See reproduction of the table at end of this task. Always refer to a current table.)
- ☐ Wage increases planned for your staff including local area wage survey increases, pay information, and local (foreign) national changes.
- ☐ Current UFM implementation procedures establishing the use of APF for MWR via the MWR's non-appropriated funds.

Step 3 Review the following financial information (as well as those items identified in Step 2) as resources to identify trends, and to analyze current APF budget execution.

- ☐ Current year APF/NAF budget and the budget working papers.
- ☐ Current fiscal year program's financial reports.
- ☐ Most recent Budget Reviews, (i.e., budget compared to actual--the "Budget Variance Report").
- ☐ Your Program's historical patterns of operations including seasonal fluctuations, customer usage, etc., that impacts your operation.

NOTE: The Integrated Process Team (IPT) has developed standard methods of counting customers who use and participate in FFR Programs, facilities, activities and events. Refer to your Program Standards.

- You may have already done this while preparing your NAF budget. See Prepare NAF Budget Projections.

Step 4 Identify all Program expense elements/areas that you are authorized to fund with APF.

For example:

- | | |
|--|--|
| <input type="checkbox"/> Salaries. | <input type="checkbox"/> Communications. |
| <input type="checkbox"/> Utilities. | <input type="checkbox"/> Maintenance and repair. |
| <input type="checkbox"/> Minor construction. | <input type="checkbox"/> Supplies. |
| <input type="checkbox"/> Equipment. | <input type="checkbox"/> Travel. |
| <input type="checkbox"/> Custodial services and materials. | <input type="checkbox"/> Contracts. |
| <input type="checkbox"/> Printing. | |
| <input type="checkbox"/> Other: _____ | |

NOTE: Refer to DODI, 1015.10, (series), Establishment, Management, and Control of Nonappropriated Fund Instrumentalities and Financial Management of Supporting Resources and communicate with the FFR Business Office for assistance.

Remember that most APFs are already obligated to expense elements and are NOT available for your discretionary application with the minor exception of supplies, travel, training, etc. The big "chunks" such as utilities, labor, and maintenance/repair are already obligated.

Keep your immediate supervisor constantly aware of areas where you could use APF support.

Step 5 Develop the monthly budget input for your Programs' labor costs that are authorized to be paid by APF.

- ☐ Jot down what you've actually executed on APF Labor to-date (including use of UFM procedures), and what you anticipate executing during the remainder of the fiscal year.
- ☐ Review each item in the following checklist, to identify and calculate what might change during the next fiscal year, if anything.
- ☐ Make applicable monthly dollar figure adjustments to the current monthly amounts, which become your APF labor input.

LABOR COST CHECKLIST		
<input type="checkbox"/> Any adjustments in your staff position descriptions?		
<input type="checkbox"/> Are changes to your staffing levels/guidelines required to handle the workload as specified by: <ul style="list-style-type: none"> • Regulation/law? • Industry standards? • Guidance from FFR Division program managers? • Historical perspectives? (What staff mix works and what doesn't.) 		
<input type="checkbox"/> Any anticipated changes to the scope or the days/hours of operation?		
<input type="checkbox"/> Have adjustments been made to minimize labor costs by: <ul style="list-style-type: none"> • Using minimum staff numbers relative to the scope of work? • Balancing number of staff to ensure customer needs are met without "burning out" staff members? • Adjusting staff numbers relative to work fluctuations (e.g., seasonal demands, daily/hourly demands, payday peaks)? • Minimizing overtime? • Scheduling to avoid/minimize payment of premiums/differentials? • Cross-training staff? • Ensuring all staff members are fully trained and qualified? • Using automation and state-of-the-art equipment and tools? • Using incentive programs? • Developing competent, problem-solving, positive, enthusiastic, empowered supervisors? • Developing continuous process improvement methods to evaluate worth of products, services and the simplification of procedures? • Eliminating unnecessary staff/supervisory layers? • Eliminating unnecessary duplication of work? 		
<input type="checkbox"/> Any differences in billet composition or categories: <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> • APF billets? • Interns? • Active duty personnel? • Part-time employees? • Temporary employees? </td> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> • Conversions (APF\longleftrightarrowNAF)? • Volunteers? • Flexible employees? • Full-time employees? </td> </tr> </table>	<ul style="list-style-type: none"> • APF billets? • Interns? • Active duty personnel? • Part-time employees? • Temporary employees? 	<ul style="list-style-type: none"> • Conversions (APF\longleftrightarrowNAF)? • Volunteers? • Flexible employees? • Full-time employees?
<ul style="list-style-type: none"> • APF billets? • Interns? • Active duty personnel? • Part-time employees? • Temporary employees? 	<ul style="list-style-type: none"> • Conversions (APF\longleftrightarrowNAF)? • Volunteers? • Flexible employees? • Full-time employees? 	
<input type="checkbox"/> Changes to the type or amount of service offered?		
<input type="checkbox"/> Any pay or Cost of Living (COLA) changes scheduled?		
<input type="checkbox"/> New customer service initiatives, labor-saving equipment, or cross-training efforts planned?		
<input type="checkbox"/> Any contract initiatives that would reduce/increase labor budget?		
<input type="checkbox"/> Any guidelines on bonuses.		

Step 6 Develop your monthly budget input for your Programs' **Direct Expense Elements** (*other than Labor costs, which you did in Step 5*).

- ☐ Jot down what you've actually executed on APF **Direct Expense Elements** to-date (including use of UFM procedures) and what you anticipate executing during the remainder of the fiscal year.
- ☐ Review each item in the following checklist, to identify and calculate what might change during the next fiscal year, if anything.
- ☐ Make applicable monthly dollar figure adjustments to the current monthly amounts, which become your APF Direct Expense input.

EXPENSES CHECKLIST
<input type="checkbox"/> Any changes to Program supplies used? <ul style="list-style-type: none"> • Use ONLY the type of supplies needed for the job, shift, period, etc. • Use proper mixtures/amounts. • Use correct quantity of the supplies for the job, shift, period, etc.
<input type="checkbox"/> Any differences in the ways you control supplies to prevent waste, loss, theft, etc.?
<input type="checkbox"/> Any anticipated changes to utility rates?
<input type="checkbox"/> Any communications initiatives? (See tables at end of this task.)
<input type="checkbox"/> Have there been changes in maintenance and repair schedules and procedures for facilities and equipment?
<input type="checkbox"/> Have there been changes in custodial services and material for facilities?
<input type="checkbox"/> Any additional travel, training, or conference costs scheduled?
<input type="checkbox"/> Will an inflation factor impact your expense costs?
<input type="checkbox"/> Have any contracted services costs been increased that would affect your budget?

Step 7

Total your APF budget projections and compare your projections/estimates with your immediate supervisor's requirements/expectations, stated in the budget call, to determine if these projections meet the requirements.

☐ Do your projections meet or exceed these requirements?

IF:	THEN:
Yes	Continue with Step 9.
No	<ol style="list-style-type: none">1. Identify where you can make adjustments. (This is where you could really use a computer spreadsheet.)<ul style="list-style-type: none">• Investigate expense reductions.2. Make appropriate adjustments to your projections.3. Check the recalculated work to ensure requirements are met.4. Go back to the first step above in this job aid box and repeat until all the options have been investigated, explored and evaluated. <p>NOTE: If you are still unable to meet standards and/or your immediate supervisor's requirements/expectations, stated in the budget call memo or delivered verbally, go to Step 8.</p>

Step 8 After making appropriate adjustments, compare your adjusted projections and estimates with your immediate supervisor's requirements and expectations to determine if these adjusted projections meet the requirements.

☐ Do these adjusted projections **now** meet or exceed the requirements?

IF REQUIREMENTS:	THEN:
Are met	Continue with Step 9.
Are NOT met	<ol style="list-style-type: none"> 1. Meet with your immediate supervisor and or the FFR Director to negotiate new requirements/expectations by justifying your UNFUNDED requirements. 2. Investigate possibilities of partnering, competitive-sourcing, and joint efforts with community groups, etc., as an alternative way to do business. <ul style="list-style-type: none"> • Consider these principles to define the future of the Program: <ul style="list-style-type: none"> - No tenant should do what a host Command can do more cost effectively. - No host should do what a regional complex can do more cost effectively. - No regional complex should do what the surrounding community can do more cost effectively. - Duplication of services by host Commands and tenants should be reduced to the minimum. 3. Continue with Step 9.

Step 9 Prepare a list of "**unfunded**" requirements.

- ☐ Imagine you were given a pot of APF money..., think about what you would buy for your Program.
- ☐ Start by updating last year's "unfunded" requirements list.
 - APF entitled?
 - Still current?
 - Necessary for mission accomplishment?
 - Complete?
 - ☐ Delete items no longer required.
 - ☐ Verify that specifications meet current requirements.
 - ☐ Add any new requirements to your list.
- ☐ Identify the item(s) and the cost(s).
- ☐ Include specifications on all equipment items. (Catalog pictures and/or copies of pages/pictures/specifications help.)
- ☐ Prioritize your requirements.
 - ☐ Be consistent with prior year's unfunded requirement submissions.
 - ☐ Justify differences between past lists and this one.
- ☐ Write an impact statement for each line item.
 - ☐ Justify why it is needed.
 - ☐ Document the impact on the Program if not funded.
 - ☐ Be as quantitative as possible.

<p>NOTE: Maintaining a current list of unfunded APF requirements is one of your most valuable and important FFR Program management practices.</p> <p>Be proactive by keeping prepared purchase documents (minus only the purchase/authorization numbers), so that you will be able to execute unanticipated APFs immediately.</p>
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Step 10 Prepare your portion of the budget narrative if required by local policy.

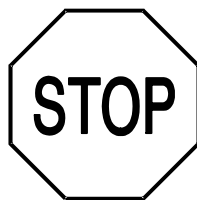
- ☐ Follow local procedures and guidance from your local budget call, your immediate supervisor, the FFR Director, or the region.

You may be required to provide some or all of the following information:

- A brief description of your local Program and facility.
- An explanation of any major program changes.
- An explanation of any unique circumstances the Program must operate under which impacts your financial plan.
- An explanation of any particular problems along with initiatives you have taken to reduce expenses and/or improve programs and their cost effectiveness.
- Current customer survey data.

Step 11 Ensure you get a copy of the final budget submission which may or may not have been changed at other management levels.

- ☐ Note the budget figures for your areas of responsibility.
- ☐ Enter the approved APF budget figures in your local APF budget record. See Monitor NAF & APF Budget Execution.



Congratulations! You've completed this task.

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GENERAL FUNDING AUTHORIZATIONS FOR NAFI ACTIVITIES									
			ELEMENT OF EXPENSE	NAF	CAT "A"	CAT "B"	CAT "C" Notes 1,2,&3	CAT "C" OCONUS	CAT "C" I&R (28) **
			AUTHORIZATION FOR USE OF APF						
E4.T1.1	1		MILITARY PERSONNEL						
E4.T1.1.1		A	ECECS	n/a	Y	Y	Y	Y	Y
E4.T1.1.2		B	All other personnel (Note 5)	n/a	Y	Y	N	N	N
E4.T1.2	2		CIVILIAN PERSONNEL						
E4.T1.2.1		A	Permanent and/or Temporary Assignment						
E4.T1.2.1.1			1) Executive control & Essential Command Supervision (ECECS) at HDQ, Major Commands and Installation level (Note 6)	Y	Y	Y	N	N	Y
			2) Base Realignment & Closure (BRAC) related costs for NAF and UFM authorized employees	Y	Y	Y	Y	Y	Y
E4.T1.2.1.2			3) Management & Supervisory Functions (Note 6)						
			MWR Director	Y	n/a	n/a	n/a	n/a	n/a
			MWR/ Deputy Director	Y	n/a	n/a	n/a	n/a	n/a
			Recreation Director	Y	Y	Y	n/a	n/a	n/a
			Administrative Officer	Y	n/a	n/a	n/a	n/a	n/a
			Financial Administrator (Note 17)	Y	n/a	n/a	n/a	n/a	n/a
			Business Office manager (Note 17)	Y	n/a	n/a	n/a	n/a	n/a
			NAF Accounting Manager/Supervisor	Y	Y	Y	Y	Y	Y
			Marketing /Public Affairs Officer	Y	n/a	n/a	n/a	n/a	n/a
			Commercial Sponsorship Program Manager	Y	N	N	N	N	N
			NAF Personnel Manager (Note 17)	Y	n/a	n/a	n/a	n/a	n/a
			NAF Procurement Manager (Note 17)	Y	n/a	n/a	n/a	n/a	n/a
			Facilities/Maintenance Manager	Y	Y	n/a	n/a	n/a	n/a
			Recreation Specialists	Y	Y	Y	n/a	n/a	Y
			Sports Specialists	Y	Y	Y	n/a	n/a	n/a
			Athletics Director	Y	Y	Y	n/a	n/a	n/a
			Fitness Instructor	Y	Y	Y	n/a	n/a	n/a

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		Aquatics program/Facilities Manager	Y	Y	Y	n/a	n/a	n/a
		Recreation Movie Theater Manager	Y	Y	n/a	n/a	n/a	n/a
		Commercial Movie Theater Manager (Note 45)	Y	n/a	n/a	Y	Y	Y
		Young Adult/Single Sailor Program Manager	Y	Y	n/a	n/a	n/a	n/a
		Recreation Center Manager	Y	Y	Y	n/a	n/a	n/a
		Afloat Rec Specialists	Y	Y	n/a	n/a	n/a	n/a
		Fleet Recreation Coordinators	Y	Y	n/a	n/a	n/a	n/a
		Librarian	Y	n/a	Y	n/a	n/a	n/a
		Craftech Manager	Y	n/a	Y	n/a	n/a	n/a
		Auto Skills Manager	Y	n/a	Y	n/a	n/a	n/a
		Community Activities Manager	Y	n/a	Y	n/a	n/a	n/a
		Youth Director/Program Manager	Y	n/a	Y	n/a	n/a	n/a
		School Age Care Program Manager	Y	n/a	Y	n/a	n/a	n/a
		Outdoor Rec Program Manager	Y	n/a	Y	n/a	n/a	n/a
		Bowling Center Manger (16 lanes or less)	Y	n/a	Y	n/a	n/a	n/a
		Bowling Center Manager (17 lanes or more)	Y	n/a	n/a	Y	Y	Y
		ITT Program Manager	Y	n/a	Y	n/a	n/a	n/a
		Leisure Travel manager (in-house travel agency)	Y	n/a	n/a	N	N	N
		Child Development						
		a) CD Program Administrator	Y	n/a	Y	n/a	n/a	n/a
		b) CD Training & Curriculum Resource and Referral	Y	n/a	Y	n/a	n/a	n/a
		c) CD Family Home Care Coordinator/Monitor	Y	n/a	Y	n/a	n/a	n/a
		Food & Beverage Program/Facility Manager	Y	n/a	n/a	Y	Y	Y
		Marina Manager	Y	n/a	Y	N	N	Y
		Golf Course Manager	Y	n/a	n/a	N	N	N
		Golf Pro	Y	n/a	n/a	N	N	N
		Golf Pro Shop Manager	Y	n/a	n/a	N	N	N
		Air Show Manager Coordinator	Y	n/a	n/a	N	N	N
		4) Non-supervisory Positions						
		Administrative Support Staff	Y	Y	Y	N	N	Y
		NAF Accounting Technicians (Note 17)	Y	Y	Y	Y	Y	Y

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		NAF Payroll Clerks (Note 17)	Y	Y	Y	Y	Y	Y
		NAF Procurement Clerks (Note 17)	Y	Y	Y	Y	Y	Y
		UFM Budget Analyst/OPTAR	Y	Y	n/a	n/a	n/a	n/a
		Central Cashier	Y	N	N	N	N	N
		Internal Controls Specialist	Y	Y	Y	Y	Y	Y
		NAF Property Management	Y	n/a	n/a	n/a	n/a	n/a
		UFM Property Management (Note 17)	Y	Y	Y	Y	Y	Y
		Secretary	Y	Y	Y	N	N	Y
		NAF Personnel Specialists (Note 17)	Y	Y	Y	Y	Y	Y
		ADP Coordinators/Computer Services	Y	n/a	n/a	n/a	n/a	n/a
		Publicity Specialists/Clerks	Y	n/a	n/a	n/a	n/a	n/a
		Marketing Specialist	Y	n/a	n/a	n/a	n/a	n/a
		Graphic Artists	Y	n/a	n/a	n/a	n/a	n/a
		MWR Grounds-keeping Staff (Note 18)	Y	Y	Y	N	N	Y
		MWR Custodial Staff	Y	Y	Y	N	N	Y
		MWR Maintenance Staff	Y	Y	Y	N	N	Y
		Program/Facility Staff	Y	Y	Y	N	N	Y
		Recreation Aides/Facility Attendants	Y	Y	Y	N	N	Y
		Sports Officials	Y	Y	Y	n/a	n/a	n/a
		Lifeguards	Y	Y	Y	n/a	n/a	Y
		Movie Theater Attendants (Note 45)	Y	Y	n/a	N	Y	Y
		Motion Picture Projectionists (Note 45)	Y	Y	n/a	N	Y	Y
		Library Attendants	Y	Y	n/a	n/a	n/a	Y
		Mechanic (Auto Skills)	Y	n/a	Y	n/a	n/a	Y
		Bowling Center Mechanic (16 lanes or less)	Y	n/a	Y	n/a	n/a	n/a
		Bowling Center Mechanic (17 lanes or more)	Y	n/a	n/a	N	N	Y
		Leisure Travel Agents	Y	n/a	n/a	N	N	N
		Child Development Caregivers						
		a) CD Caregivers	Y	n/a	Y	n/a	n/a	n/a
		b) CD Operations Clerk	Y	n/a	Y	n/a	n/a	n/a
		c) CD Food Service Workers	Y	n/a	Y	n/a	n/a	n/a
		Food & Beverage Program						
		Executive Chef	Y	n/a	n/a	N	N	N
		Wait Staff	Y	n/a	n/a	N	N	N
		Bartenders	Y	n/a	n/a	N	N	N

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			Cooks	Y	n/a	n/a	N	N	N
			Food Service Workers	Y	n/a	n/a	N	N	N
			Operations Assistant	Y	n/a	n/a	N	N	N
			Custodial Staff	Y	n/a	n/a	N	N	N
			Golf Course Superintendent	Y	n/a	n/a	N	N	N
			Golf Course Grounds-keeping	Y	n/a	n/a	N	N	N
E4.T1.2.1.3			5) Personnel directly and primarily involved in resale	Y	N	N	N	N	N
E4.T1.2.3			6) TDY - International and national sports competition authorized by statute and other DoD issuances to include command supervision. (Does not prevent space available travel by participants in MWR athletic recreation and entertainment event programs)	n/a	Y	Y	n/a	n/a	n/a
E4.T1.3	3		Travel of Personnel						
E4.T1.3.1		A	Permanent change of station (PCS)						
E4.T1.3.1.1			1) Relocation of APF Personnel	N	Y	Y	Y	Y	Y
E4.T1.3.1.2			2) Relocation of NAF Personnel - Authorized only for APF authorized NAF positions or for costs that are a direct result of an approved BRAC action (Note 19, 45)	Y	Y	Y	n/a	n/a	Y
E4.T1.3.2		B	Temporary Duty (TDY and/or TAD Travel)						
E4.T1.3.2.1			Applies to TDY for personnel employed by or assigned or detailed to NAFI programs and activities						
E4.T1.3.2.1.1			1) APF employees	Y	Y	Y	Y	Y	Y
E4.T1.3.2.1.2			2) NAF employees, authorized when travel is directed by an authorized DoD official and relates to APF business	Y	Y	Y	Y	Y	Y
			3) NAF employees related directly to functions not authorized UFM support	Y	N	N	N	N	N
E4.T1.3.3		C	Use of Government owned Vehicles (relates to use of government owned, motor pool controlled vehicles by a NAFI program or activity)						

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E4.T1.3.3			1) To assist in ECECS	n/a	n/a	n/a	Y	Y	Y
E4.T1.3.3			2) Other than to assist in ECECS When not authorized use of reimbursable lease is allowed	Y	Y	Y	N	N	N
E4.T1.4	4		TRANSPORTATION OF THINGS						
E4.T1.4.1		A	Goods purchased with APF's (Applies to transoceanic and inland transportation of US or foreign goods)	N	Y	Y	Y	Y	Y
E4.T1.4.2		B	Goods purchased with NAF's						
E4.T1.4.2.1			1) Transoceanic US and foreign goods - Applies to movement of goods from Continental US (CONUS) sea and aerial ports of embarkation to the first destination overseas (OCNUS) or bulk breakdown point. (* Authorized NAF only when APF is not available) (See Note 7 for Cat C)	*Y	Y	Y	Y	Y	Y
E4.T1.4.2.2			2) Transoceanic US and foreign goods - Applies to movement of goods from OCNUS sea and aerial ports of embarkation to the first destination (CONUS) or bulk breakdown point. (* Authorized NAF only when APF is not available)	*Y	Y	Y	Y	Y	Y
			3) Inland						
E4.T1.4.2.3			a) Movement of US and foreign goods in foreign areas where commercial transportation is not available in contingency areas. Includes the movement of good to isolated locations. (*Authorized NAF only when APF is not available) (Note 20)	*Y	Y	Y	Y	Y	Y
E4.T1.4.2.4			b) Movement of US goods between DoD installations because of base closure or to safeguard goods under emergency conditions, e.g. threats of hostile force or natural disaster. (*Authorized NAF only when APF is not available)	*Y	Y	Y	Y	Y	Y
E4.T1.4.2.5			c) All Other - NAF purchased goods	Y	N	N	N	N	N
E4.T1.4.3		C	Household Goods - Applies to the authorized transportation of household						

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			goods for either:						
E4.T1.4.3.1			1) APF personnel	N	Y	Y	Y	Y	Y
E4.T1.4.3.2			2) NAF personnel - Authorized for APF authorized NAF positions	Y	Y	Y	Y	Y	Y
E4.T1.5	5		UTILITIES AND RENTS						
E4.T1.5.1		A	Utilities - (Note 8, 9, 23)	Y	Y	Y	Y	Y	Y
E4.T1.5.2		B	Rents and Leases (real property) (Note 42)	Y	N	N	N	N	N
E4.T1.6	6		COMMUNICATIONS.						
E4.T1.6.1		A	Telephone (including DSN, long distance, fax)						
			1) In day to day operations	Y	Y	Y	N	Y	Y
			2) Administrative office/MWR Director	Y	Y	Y	Y	Y	Y
			3) Accounting Office	Y	Y	Y	Y	Y	Y
			4) Buying for resale merchandise	Y	N	N	N	N	N
			5) NAF payroll use	Y	n/a	n/a	n/a	n/a	n/a
E4.T1.6.1		B	Television (Note 21)	Y	Y	Y	N	Y	Y
E4.T1.6.1		C	Modems	Y	Y	Y	Y	Y	Y
E4.T1.6.1		D	Internet						
			1) Official use	Y	Y	Y	Y	Y	Y
			2) Recreational/Leisure usage (service provided at no charge)	Y	Y	Y	N	N	Y
			3) MWR Program where fees are charged for internet access	Y	n/a	n/a	N	N	N
E4.T1.6.1		E	Installation of Local Area Network (LAN)	Y	Y	Y	Y	Y	Y
E4.T1.6.1		F	Cable Service (procurement of service) (Note 21)	Y	Y	Y	N	N	Y
E4.T1.6.2		G	Postage						
			1) Calendars, newsletters, promotions, announcements, etc. (Note 22)	Y	Y	Y	Y	Y	Y
			2) Correspondence with other commands	Y	Y	Y	Y	Y	Y
			3) Purchase orders for resale items	Y	N	N	N	N	N
			4) Collecting overdue accounts/returned checks	Y	Y	Y	Y	Y	Y

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			5) Shipment of Movies	Y	Y	Y	Y	Y	Y
E4.T1.7	7		MAINTENANCE AND REPAIR TO SUPPORT MWR ACTIVITY OPERATIONS						
		A	MWR Program Operations. (Applies to that work required to be accomplished within a facility in support of the MWR program such as repair and maintenance of wall coverings, lighting, carpeting, theater seats, etc.) (Note 45 for Cat C - OCONUS)	Y	Y	Y	N	N	Y
		B	Equipment Maintenance and Repair						
E4.T1.7.1			1) APF purchased	Y	Y	Y	Y	Y	Y
E4.T1.7.2			2) NAF purchased (Note 24)	Y	N	N	N	N	N
			3) Temporary loan of government equipment	Y	Y	Y	N	N	Y
			4) Spare parts inventory for use in repair and maintenance						
			a) For use on APF equipment	Y	Y	Y	Y	Y	Y
			b) For use on NAF equipment	Y	N	N	N	N	N
E4.T1.8	8		PRINTING AND REPRODUCTION						
		A	MWR calendars, newsletters, promotions, special event notices (Note 22)	Y	Y	Y	N	N	Y
		B	Patron Surveys	Y	Y	Y	N	N	Y
		C	Tickets and Vouchers (Note 45)	Y	Y	Y	N	N	Y
		D	Promotion of resale merchandise	Y	N	N	N	N	N
		E	Promotion of food and beverage	Y	N	N	N	N	N
		F	Menus	Y	N	N	N	N	N
		G	For production of items used in day to day operations	Y	Y	Y	N	N	Y
E4.T1.9	9		OTHER SERVICES -Applies to the following categories of expenses incurred in the day-to-day operation of the NAFI						
E4.T1.9.1		A	Education and training - Pertains to the advancement of job knowledge, development of skills, and improvement of abilities of NAFI personnel. (Note 30)						

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			1) APF non-tuition courses (may not charge for NAF employees attending) (Notes 30)	n/a	n/a	n/a	n/a	n/a	n/a
			2) APF employees	N	Y	Y	Y	Y	Y
			3) NAF employees (Note 30)	Y	Y	Y	Y	Y	Y
E4.T1.9.2		B	Auditing Services - in accordance with DOD Instruction 7600.6						
			1) Command evaluation staff	Y	Y	Y	Y	Y	Y
			2) DoD Component audit organization	Y	Y	Y	Y	Y	Y
			3) Private accounting firm	Y	Y	Y	Y	Y	Y
E4.T1.9.3		C	Data Automation						
			1) ECECS	Y	Y	Y	Y	Y	Y
			2) NAF Inventory - Software system	Y	Y	Y	Y	Y	Y
			3) NAF Accounting Software system	Y	Y	Y	Y	Y	Y
			4) Tracking UFM support - Software system	Y	Y	Y	Y	Y	Y
E4.T1.9.5		D	Legal Services (Applies to the service and assistance provided by or through the Judge Advocates General or General Counsel)	Y	Y	Y	Y	Y	Y
E4.T1.9.7		E	Custodial and Janitorial service contracts (*authorized NAF only if APF is not available)	*Y	Y	Y	N	N	Y
E4.T1.9.8		F	Other Services - Relates to those services of a protective or sanitary nature normally supplied as a command function. (Note 11 for Cat C)						
			1) Fire protection/prevention, sprinklers, smoke alarms	N	Y	Y	Y	Y	Y
			2) Pest control	N	Y	Y	Y	Y	Y
			3) Snow removal	N	Y	Y	Y	Y	Y
			4) Trash and garbage removal	N	Y	Y	Y	Y	Y
			5) Sewage disposal	N	Y	Y	Y	Y	Y
			6) Security protection	N	Y	Y	Y	Y	Y
			7) Safety	N	Y	Y	Y	Y	Y
			8) Medical	N	Y	Y	Y	Y	Y
			9) Environmental compliance	N	Y	Y	Y	Y	Y
			10) Veterinary	N	Y	Y	Y	Y	Y
			11) Sanitation inspection	N	Y	Y	Y	Y	Y
			12) Background checks	N	Y	Y	Y	Y	Y

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			13) Rescue operations	N	Y	Y	Y	Y	Y
			14) Protection of funds						
			1) Armored transport service	N	Y	Y	Y	Y	Y
			2) Security systems	N	Y	Y	Y	Y	Y
			3) Procurement of safes	N	Y	Y	Y	Y	Y
E4.T1.9.9		G	Minor Construction - As defined in DOD Instruction 7700.18 and DoDI 1015.15 Encl 5 (Note 12, 13, 33)						
			1) Construction projects under \$500K (Note 34)	Y	Y	N	N	N	N
			2) Repair projects (Note 37)	Y	Y	N	N	N	N
			3) Project collateral equipment (Notes 34, 35)	Y	Y	N	N	N	N
			4) Project built-in equipment (Notes 34,36)	Y	Y	N	N	N	N
E4.T1.9.10			Sustainment and Restoration						
		H	Facilities Maintenance/Repair (Notes 33, 37)						
			1) Government owned and/or leased						
			a) Building Maintenance (Notes 37,38)	Y	Y	Y	Y	Y	Y
			b) Built-in equipment maintenance (Notes 37)	Y	Y	Y	Y	Y	Y
			c) Restoration of a facility (Notes 39)	Y	Y	Y	Y	Y	Y
			d) Interior Maintenance (Notes 37, 39)	Y	Y	Y	Y	Y	Y
			e) Exterior Maintenance (Notes 39)	Y	Y	Y	Y	Y	Y
			2) NAF owned and/or leased (Note 39)						
			a) Building Maintenance	Y	N	N	N	N	N
			b) Built-in equipment maintenance	Y	N	N	N	N	N
			c) Restoration of a facility	Y	N	N	N	N	N
			d) Interior Maintenance	Y	N	N	N	N	N
			e) Exterior Maintenance	Y	N	N	N	N	N
E4.T1.9.11		I	Grounds Maintenance service contracts. Applies to work required to maintain surrounding building grounds. Golf courses must be NAF funded except ground surrounding immediate area of the club house. (* okay for NAF only if APF is not available) (Note 8 for Cat C)	*Y	Y	Y	Y	Y	Y

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E4.T1.10	10		MWR AIRCRAFT AND BOAT PETROLEUM, OIL, AND LUBRICANTS (POL)	Y NFC's only	N	N	N	N	N
E4.T1.12	11		SUPPLIES: Expendables. Applies to supply items that are consumed or lose their identity when used, or whose low value does not require the same accountability required equipment. Included in this group are clothing, tentage, organizational tools, administrative and housekeeping supplies, petroleum fuels, lubricants, preservatives, coolants, oil derivatives (excluding aircraft petroleum, oil and lubricants)						
		A	Related to resale	Y	N	N	N	N	N
		B	Food supplies for meals served in Child Development and Youth Programs - not offset by USDA only	n/a	n/a	Y	n/a	n/a	n/a
		C	Administrative supplies	Y	Y	Y	N	N	Y
		D	Cleaning supplies	Y	Y	Y	N	N	Y
		E	Custodian and janitorial supplies	Y	Y	Y	N	N	Y
		F	Child and Youth program supplies (e.g. toys, games, balloons, construction paper, craft supplies, crayons, video tapes, books, etc.)	n/a	n/a	Y	n/a	n/a	n/a
		G	Craft/Hobby Center supplies (not for resale)	n/a	n/a	Y	n/a	n/a	n/a
		H	Tools for Hobby/Craft/Auto Skills Centers	n/a	n/a	Y	n/a	n/a	n/a
		I	Trophies (Note 26)	Y	Y	Y	Y	Y	Y
		J	Library Supplies	n/a	Y	n/a	n/a	n/a	n/a
		K	Recycling Program Supplies (Note 27)	N	N	N	N	N	N
		L	Employee Uniforms (Note 28)	Y	Y	Y	N	N	Y
		M	MWR Participant Awards/Certificates	Y	Y	Y	N	N	Y
		N	Recreation/Community Center Supplies	Y	Y	Y	n/a	n/a	n/a

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E4.T1.13	1 2		EQUIPMENT: Includes the acquisition cost of an item of equipment, furniture, or furnishings that does not meet the criteria of an investment cost						
		A	ECECS	Y	Y	Y	Y	Y	Y
		B	Related to resale	N	N	N	N	N	N
		C	Surplus and/or excess government equipment	Y	Y	Y	Y	Y	Y
		D	Equipment for rental (e.g. skates, boats, tents, coolers, kayaks, tools, grills, etc.)	Y	Y	Y	N	N	Y
		E	Athletic/Fitness equipment	n/a	Y	Y	n/a	n/a	n/a
		F	F. Office furniture (e.g. chairs, desks, tables, etc.)	Y	Y	Y	N	N	Y
		G	PA systems	Y	Y	Y	N	N	Y
		H	Musical instruments	Y	Y	Y	N	N	Y
		I	Kilns	Y	n/a	Y	n/a	n/a	n/a
		J	Tables and chairs	Y	Y	Y	N	N	N
		K	Bar equipment	N	N	N	N	N	N
		L	Food service/Preparation equipment	Y	Y	Y	N	N	N
		M	Auto Skills Center equipment	Y	n/a	Y	n/a	n/a	n/a
		N	Safes	Y	Y	Y	Y	Y	Y
		O	Time clocks for NAF employees	N	N	N	N	N	N
		P	Computers	Y	Y	Y	N	N	Y
		Q	Printers	Y	Y	Y	N	N	Y
		R	Copy Machines	Y	Y	Y	N	N	Y
		S	Fax Machine	Y	Y	Y	N	N	Y
		T	Telephone systems	Y	Y	Y	N	N	Y
		U	Amusement/Vending machines	n/a	N	N	N	N	N
		V	Billiard tables (and other games)	Y	Y	Y	N	N	Y
			1) Free usage tables	Y	Y	Y	Y	Y	Y
			2) Coin operated or usage charge tables	N	N	N	N	N	N
		W	Vehicles						
			1) Buses, vans, cars (Note 29)	Y	Y	Y	N	N	Y
			2) Trucks (Note 29)	Y	Y	Y	N	N	Y
			3) Forklifts (Note 29)	Y	Y	Y	N	N	Y
			4) Mowing/Grounds maintenance equipment	Y	Y	Y	N	N	Y
			5) Utility vehicles	Y	Y	Y	N	N	Y

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			6) Golf carts (Note 45)	n/a	n/a	n/a	N	N	Y
		X	Equipment associated with recycling services (Note 27)	N	N	N	N	N	N
		Y	Insurance premiums	N	N	N	N	N	N
E4.T1.15	1 3		Non-operating Expenses						
E4.T1.15.1		A	Architectural and Engineering Services - applies to professional services that include the necessary consultations, preparation of preliminary studies, analyses, cost estimates, working drawings, specifications, and interior design and decoration, and to the inspection and supervision services required for the construction, alteration, or restoration of real property facilities. (Note 43)	Y	Y	Y	Y	Y	Y
E4.T1.15.2		B	Major Construction/MILCON (See Appendix A) (Note 34)	Y	Y	N	N	N	N
E4.T1.15.3		C	Purchase of Real property. Relates to the acquisition cost of land, buildings, and other fixed improvements. Approved amounts to the extent authorized by Congress	N	Y	Y	Y	Y	Y
E4.T1.15.4		D	Investment equipment - Relates to the acquisition and use of equipment classified as investment items (Note 14, 25)	Y	Y	Y	N	N	N
E4.T1.16	1 4		MERCHANDISE, SERVICE, AND EQUIPMENT FOR RESALE OR RENT. Pertains to merchandise and service procured by an MWR program for resale (Note 14, 15)	Y	N	N	N	N	N
	1 5		Ombudsmen Expense (Note 31)						
			1) Communication (e.g. telephone, fax, internet)	Y	Y	Y	Y	Y	Y
			2) Child Care	Y	Y	Y	Y	Y	Y
			3) Travel	Y	Y	Y	Y	Y	Y
Footnotes:									

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1 Military MWR and Armed Services Exchange Category C activities at designated remote and isolated locations are authorized funding under Category B rules according to References (c) and (k), except for golf course grounds maintenance.									
2 On an installation designated under force protection condition Charlie or Delta by the Combatant Commander, Military Service Chief, or equivalent DoD civilian, Military MWR Category C activities, excluding golf courses, golf course structures, cart storage buildings, maintenance sheds, and pro shops, are authorized APF support for civilian personnel with installation management and supervisory functions (excluding personnel directly and primarily involved in resale), utilities and rents, and custodial and janitorial services. Prior to implementation, each Military Service shall ensure accounting mechanisms are in place to account for and report the support, by element of expense as APF support to the MWR program. The APF authority is discontinued at the end of the same FY quarter during which the designated force protection condition is disestablished or downgraded. APF support to Category A and B activities shall not be diverted for this purpose.									
3 Armed Forces Recreation Center, Europe, is only authorized utilities, sustainment, restoration, and modernization of real property, and transportation of products made in the United States in accordance with section 2491b of Reference (I).									
4 Active duty military personnel performing ECECS are authorized in sufficient numbers for Armed Services Exchange programs to provide a trained cadre to meet wartime and deployment requirements and to perform managerial functions.									
5 Enlisted personnel may be employed during non-duty hours by NAFIs as part-time NAF-paid employees.									
6 Authorized for Armed Services Exchange programs for funding of civilian personnel in sufficient numbers to provide a trained cadre to perform ECECS and managerial functions to meet exchange wartime deployment requirements in support of contingency, humanitarian, and peacekeeping operations. Permanent assignment utilization and the assignment of additional or collateral duties in lieu of military positions are authorized by paragraph E4.T1.1. and note 4 to this table. Where NAF civilian positions are utilized, APF support is authorized for NAF expenditures incurred for compensation and benefits, travel of personnel, transportation of household goods, and education and training.									
7 APFs shall be used to cover the expenses of transporting Armed Services Exchange supplies and products to destinations outside CONUS in accordance with section 2643 of Reference (I) and DoD Directive 4500.9E.									
8 Not authorized for golf courses or golf course structures other than golf club houses inside the United States except those designated by the Secretary of Defense as a remote and isolated location in accordance with section 2491a of Reference (I). Not authorized for cart storage buildings, maintenance sheds, and pro shops inside the United States even if part of golf club house.									
9 Rates charged shall not include incremental or prorated shares of overhead, maintenance, and repair to utility systems or capital investments in the installation's utility infrastructure systems unless otherwise specified by an MOA or Inter-Service Support Agreement (ISSA).									

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10 Authorized for Armed Services Exchanges when existing APF contracts may be used to purchase the item or services.
11 Trash and garbage removal services are not authorized for Armed Services Exchange activities in CONUS.
12 APFs may be used for all community facility construction related to the establishment, activation, or expansion of a military installation or relocation of facilities for the convenience of the Government; replacement of facilities denied by country-to-country agreements; restoration of facilities and improvements destroyed by acts of God, fire, or terrorism; antiterrorism/force protection measures required under Reference (e); and to correct life safety and Americans with Disabilities Act (Reference (f)) and force protection deficiencies. In the case of installation expansion, a major increase in authorized and assigned personnel strength over a short period of time is necessary before APF construction can be programmed. Such expansion must be the result of a mission change or influx of new units or systems. For example, a 25 percent increase in a 2-year time span satisfies these criteria. In contrast, personnel increases resulting from an evolutionary expansion occurring over several years do not satisfy these criteria.
13 APFs shall be used for site development costs, archeological and ammunition clearances, environmental assessment and remediation, water purification, demolition, excessive utility connections, and road services.
14 Authorized for losses caused by acts of God; losses during wartime deployments and in support of contingency, humanitarian, and peacekeeping operations; and for equipment required to be in compliance with the Americans with Disabilities Act. (Reference (f)).
15 APFs are authorized for military clothing and other APF funded items sold in Armed Services Exchanges on a cost-reimbursable basis.
16. Per Reference (b) and (g), Military personnel (regardless of rate) may be assigned to MWR Category A and B activities. At isolated and remote bases, MWR Category C activities are considered Category B activities for funding authorization purposes.
17. In some situations MWR employees may perform some functions authorized to be performed by a Civil Service employee and some functions not authorized to be performed by a civil servant. For purposes of determining authorization for UFM support, the percentage of time the employee spends performing "UFM-authorized" functions should be greater than 50 percent to be considered appropriate for UFM funding Reference (g).
18. Only if position requires technical/professional qualification (e.g. requires specialized degree or formal training).

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19. APF channels can be used for shipment of household goods or PCS of NAFI employees, but NAF dollars must be used for payment. (Only cases of BRAC or base realignment are exceptions).									
20. Initial funding authorized only when NAF dollars are used to reimburse payment.									
21. Generally not authorized for management or staff purposes; but is authorized as direct support of a recreation program.									
22. That portion that is NOT related to the sale of merchandise or services, is authorized UFM.									
23. Utilities include heat, steam, water, gas, electricity, air conditioning, and other utility services for buildings on military installations authorized to be used for MWR and NAFI purposes, and other MWR activities for members of the Armed Forces in accordance with section 2492 of chapter 47 of title 10, United States Code. Golf Course irrigation systems MUST be NAF funded. For Category C, APF is authorized except for golf courses and golf course structures per footnote 8 of DoDI 1015.15, enclosure 4. Note that sewage collection is not a utility, but is covered under "Other Services" in DoDI 1015.15 Enclosure 4, article E4.T1.9.8.									
24. Authorized for equipment acquired with NAF's but authorized for purchase with APF's where title transfers to the Government. Equipment should be purchased as APF eligible using a UFM cost center in SAP. Equipment purchased with straight NAF (e.g. Cat C walk-in cooler) cannot be repaired with UFM. Equipment eligible for purchase with APF can be repaired with UFM. .									
25. Investment equipment in support of food preparation equipment (Galley type) and surplus equipment is authorized {i.e., Investment equipment is defined as equipment with an acquisition cost over \$100K).									
26. Reference (i) authorizes APF to purchase trophies and similar devices. These awards can be presented for accomplishment and competitions to include intramural sports and other athletic events.									
	a. If it is for Intramural Sports Awards and does not contain the person's name on the award, then yes it is eligible for UFM.								
	b. Years of services awards are not eligible for UFM as these are considered "items of a personal nature and having a personal intrinsic value."								
	c. Name plates are not eligible for UFM; these should be separate on an order and paid for with NAF.								
27. Recycling is NOT an MWR program. MWR funds may NOT be used to subsidize program operations. Reference (b).									
28. Employees uniforms purchased with UFM are considered organizational uniforms and must be inventoried, controlled through issuance, usage and replacement. Upon termination, employees must return uniforms. Reference (a). Uniforms purchased with UFM cannot be personalized. Uniforms for sports/athletics are eligible for UFM and due to their nature (wear/tear, stains and absorption of bodily fluids) should be collected and turned in to DRMO.									

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29. Buses, vans, cars and trucks being purchased with APF O & M, N funds have to be procured through NAVFAC . Vehicles being purchased with NAF funds can be procured through CNIC HQ, Vehicle Program Manager.
30. Authorized for NAF and APF employees for DOD component approved training that is not job unique, e.g. management and/or leader development courses, quality training, health and safety, sexual harassment training, etc.
31. Authorization for use of UFM for OMBUDSMAN expenses in accordance with Reference (j).
32. All MWR activities are authorized to receive UFM support associated with protecting the health and safety of participants, employees, resources and property. Facility maintenance and repair necessary to maintain the structural integrity and overall internal/external quality of a building (includes electrical, mechanical, roofing, foundations, windows, and doors), environmental compliance (i.e., NEPA, asbestos removal, hazardous materials, lead paint, etc.), and fire/safety are classified as repair costs and are authorized APF Funding. When the repair costs exceed 70% of the building value, complete replacement vice repair is recommended.
33. The DoD policy for the construction of community support facilities does not fully match the authorized UFM operational profile. In summary, the isolated and remote classification is not applicable to construction/repair funding policies. Construction policy is prescribed in DOD INST 1015.15, enclosure 5.
34. Category B construction (minor and MILCON) is authorized UFM ONLY for Child Development and OCONUS Youth facilities.
35. Collateral equipment (not built-in) cost must be identified as a separate expense from the construction or repair contract.
36. Funding for built-in equipment is part of the entire construction investment funding.
37. Common support maintenance/repair for safety, fire protection, structural integrity, etc., is authorized. UFM is also authorized for Building/Equipment that are authorized under current entitlements.
38. Only common support routine maintenance, excluding golf facilities is authorized. See DODINST 1015.15, enclosure 4, note 8 wherein the golf clubhouse except for the pro shop is also authorized UFM support for sustainment and restoration.
39. With the exception of some golf program facilities, Category C facilities are authorized APF Sustainment and Restoration support. To use NAF for this sustainment and restoration, DODINST 1015.15, enclosure 4, article E4.T1.9.10 requires that it be established that APF is either not available or insufficient, which should be a documented decision by the CO, XO or above.
40. Only for the purpose of upgrading or refreshing or as minor Construction/alteration should repairs to facility interiors such as painting, carpet, wall covering, etc., be funded with NAF.

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41. Category C MWR Activities at designated Isolated and Remote installations should be funded with APF after efforts have been made to fund Category A and Category B activities at authorized levels (100% and 65% of authorized expenses, respectively).			
42. Rents – Applies to the use and possession of non-DoD lands, buildings, and other improvements and installed equipment for a specified period through contract; lease agreement; or other legal instrument when authority is granted through appropriate channels. Not authorized except upon specific approval by the Head of the DoD component concerned and in accordance with DoD Instruction 4165.71 Real Property Acquisition of January 6, 2005.			
43. Authorized for APF construction when no additional manpower authorizations are required. Authorized for NAF construction except for inspection and supervision services required for government acceptance of the facility.			
44. Authorized UFM when there is no associated revenue thru ticket sales or the sale of merchandise/services.			
45. Authorized UFM when there are no fees collected or generation of revenue.			

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