**NAVY CHILD AND YOUTH PROGRAMS**

**FY20 NAF BUDGET GUIDANCE**

**Action:** Regional Advisory Board (RAB) members are responsible for approving Child and Youth Program (CYP) budgets and allocating total funding authorizations to installations using the Enterprise Modeling System (EMS) scenario ***FY20 Budget v1*** by 11 April 2019. The scenario will be locked on 12 April 2019.

**Overview:** The CYP EMS is the approved Resource Model to calculate program costs utilizing the approved CYP Management Standards. EMS scenario *FY20 Requirements v1* is the CNIC CYP approved program requirements. During this budget phase, EMS is used to allocate the total authorized expenses based on the program projections, and to finalize NAF budget input. The EMS scenario *FY20 Budget v1* is now open for postings and will be used to create the NAF budget. EMS specific guidance is provided separately.

Users may access EMS via the CNIC N9 portal: <https://www.cnic-n9portal.net/>

Select CYP, CYP Applications, EMS. Also in this section is the EMS User Guide, and access to the E-library for reference to Navy Child Fee Policy and CYP Management Standards.

**Timeline**: 12 April: EMS scenario locked to prevent further entries, CNIC CYP review begins

12 April-30 April: CNIC CYP review/approve EMS entries, budget worksheets sent for installation and region input

1-15 May: CNIC CYP upload completed budget worksheets to SAP budget

15-30 May: Review and verification of SAP budget reports

**POC**: CYP Regional Advisory Board Members (RAB) should be contacted with any questions regarding the Model or budget requirements.

For additional assistance or questions, please contact:

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Notes:

The following information is strictly for budget preparation guidance and may change as new or clarifying information is later received. Any changes will be communicated when received.

1. In EMS, the Cost Center tabs have been updated with the current CYP cost centers. The Program cost center is set as the default for revenue, and the UFM cost center as the default for expenses. For any missing SAP cost centers, users may add as needed.
2. EMS authorizations are established and intended for an *operating* budget; no major capital purchases ($2.5K or higher) or projects are authorized without prior, written CNIC CYP approval.
3. CYP’s goal for FY20 is break-even cash flow. The SAP FY20 Depreciation Forecast reports will be sent out to each region separately. We will identify the local FFE depreciation amounts to be included with program’s non-labor authorizations.
4. Program changes resulting in full-time position reductions will be managed through attrition; flexible staff hours may be adjusted to mitigate any losses until positions are vacated. Exceptions to Management Standards may be requested via Regions, CNIC N926, to CNIC N9.
5. Direct staff over-hires are permitted in order to maintain required staffing ratios at all times.
6. The FY20 maximum allowable amount for any FFR leadership and N94 business office support charged to CYP remains capped at 8% of FY20 projected program revenue. These expenses will be posted using the appropriate 742 GL and the installation/region overhead cost centers only; refer to the Account Guidance section for additional information.
7. No direct charges of MW or N94 positions providing CYP support should be charged to SIC CD labor.
8. For vacated, US civil service positions, regions must request the billet identification numbers (BINs) will be eliminated from the official N1 Manning Document. Those positions will be converted to NAF UFM positions. Requests to convert authorized Training and Curriculum APF positions to NAF UFM must be submitted to CYP HPD for approval.
9. FY20 Teen Employment program is currently being evaluated. Do not include estimates in FY20 budgets.
10. Child and Youth Program budgets will be completed, reviewed and approved in the Enterprise Modeling System. Once CNIC CYP approved, EMS reports may be used to brief regional leadership. Installations and regions will provide input for the monthly spread of revenue, expenses and UFM offset. CNIC CYP will review and finalize budget worksheets and upload to SAP.
11. The consolidated Child and Youth FY20 budget will be presented to the Board of Directors for final approval.
12. UFM offsets will continue to be centrally managed and based on approved budgets and execution.

**Account Guidance**

 The most current AIMS User Handbook is available at [www.navymwr.org](http://www.navymwr.org) (Resources, Finance, HQ Central Fund AIMS Accounting) and <https://g2.cnic.navy.mil/TSCNICHQ/N9/N94/N948/default.aspx>. The information below is intended only as supplemental account guidance, and specific to our CYP company codes/GLs.

Most all CYP expenses are authorized direct APF support therefore most all the NAF expenses are identified as UFM eligible expenses. The non-labor UFM eligible expense GL codes end in 89 and the acronym UFM at end of the title: 701089 Supplies UFM. When using a UFM GL code, the activity’s UFM cost center should also be used.

The following list are examples of items which are NOT UFM eligible:

• USDA eligible expenses-labor or non-labor

• Admission or entrance fees

• Depreciation

* Point of Sale (POS) equipment or dedicated connection lines

• Credit card discount fees

There is no separate distinction for UFM with Labor GL codes. Unless specifically covered with other funding, such as USDA or grants, all CYP labor should be posted to UFM cost centers.

**701000 Supplies**- Any supply expenses that are not eligible for UFM or USDA offset. Very few items should be posted to this GL. Examples include, but are not limited to: YSF certificates/trophies and uniforms, items purchased with BGCA grant funds

**701189 CYP Food UFM** - CYP consumable food expense ineligible for USDA offset. Examples include: All Teen and Youth programs, CYP special programming, CYP food classes, and some OCONUS CYP activities

**701089 Supplies**—any general, administrative or operating supplies, kitchen supplies, office supplies, cleaning supplies, classroom and training supplies. Also, fuel for vehicles. *No CYP food.*

**742189-Intracompany Transfers (Labor)**-any FFR leadership (other than N94) support provided to CYP.

**742600 CYP Business Office (N94) Support** – any non-UFM eligible costs specific to the N94 support provided to CYP, including Finance, Payroll, Personnel, Marketing, Maintenance, IT, Procurement, Contracting, Facility Projects, Training, Administration, Warehouse). Use only Overhead program cost center.

**742689 CYP Business Office (N94) Support UFM**- UFM eligible costs specific to the N94 support provided to CYP, including Finance, Payroll, Personnel, Marketing, Maintenance, IT, Procurement, Contracting, Facility Projects, Training, Administration, Warehouse). Use only the Overhead UFM cost center.

**787000 Entertainment & Tickets-** non-UFM eligibleexpenses associated with field trips, such as entrance fees-amusement venues, parks, zoos, museums, movies.

USDA Expense and Offset accounts: *use only the Program cost centers*.

**706000 USDA Offset**—all USDA reimbursements for CYP food, supply, or administrative expenses. This amount should be entered as a negative amount in the CYP EMS non-labor/other expense tabs.

Note: For any CYP positions covered by USDA offset, the labor should be posted to the Program cost center.

**707000 CYP USDA Supply Expenses**—CYP supply expenses that are eligible for USDA offset therefore ineligible for UFM. ***No CYP food***.

**707100 CYP USDA Food Expenses**- only CYP consumable food expenses eligible for USDA reimbursement. Note: The majority of CONUS CDC and SAC food expenses will be charged to this account.

*Reminder regarding CDH programs: CYP provides support to CDH providers by processing the paperwork for USDA reimbursements. When CDH providers are issued USDA reimbursement, posting shall only be to 706000. This is an allocation of USDA received by the CYP fund. Provider payments are not to be posted as USDA Food or Supply expense*.

The following GLs were not extended to the CYP company codes; the preferred, alternate accounts are provided. If there any questions or clarification needed, please contact CNIC CYP.

Laundry Expense GLs 703000 and 703089. The purchase of detergent and other related items, use Supplies UFM, 701089. Service used to clean linens, towels, etc. use Contractual Expense UFM, GL 783089.

Advertising and Promotions: 781000 and 781089-For the purchase of paper, ink, and printing materials, use GL 701089. For N94 Marketing services, use 742689. Design or printing services provided by another company or organization, use Contractual Services UFM, GL 783089.

Awards & Prizes: 785000 and 785089- Use GL code 701 Supplies with the activity’s cost center.

**CYP Activities**

**21 School-Age Care**. Operation of custodial child care programs designed for school age children of working parents that is offered at the Child Development Center, Youth Center, offering before/after school and full days when school is out. Included are direct care staff, support staff (Youth Directors, Assistant Director, Food Service Worker, Operations Clerk, Custodians), dedicated Training positions and authorized non-labor costs.

**22** **Child Development Center** and ***CYP Oversight***. This activity includes separate cost centers for both Please see below for each explanation:

Child Development Center. Includes full day, part day, and hourly center-based child care for children ages 0-5 (and in some cases includes SAC classrooms). Also, expanded to include 24/7 centers for nights, weekends, shift workers which are multi-age facilities. Included are direct care staff, support staff (CDC Director/Annex Supervisor, Assistant Director, Cook, Food Service Worker, Operations Clerk, Custodians), dedicated Training positions and authorized non-labor costs. USDA Clerks are authorized only if salaries are offset by USDA reimbursements.

CYP Oversight. A separate hierarchy classification coded to activity 22-Child Development Centers. This will be used primarily to separate the Child and Youth staff responsible for the management and/or support of multiple Child and Youth components. This is limited to specific CY positions: Regional CYP Directors/Administrators, Regional Program Analysts, Installation CYP Directors (training positions may be included when supporting multiple Child and Youth Programs at an installation) and authorized non-labor costs.

**23 Child Development Homes**. CDH provides quality, developmental child care for children ages 4 weeks to 12 years of age in a home care setting. Included are staff who provide day-to-day oversight and support to CDH providers: CDH Directors, CDH Monitors, dedicated Operation Clerks and Training positions, and authorized non-labor costs, and CDH Subsidies. USDA Clerks are authorized only if salaries are offset by USDA reimbursements.

**20 Youth**. In FY19, new activity codes breakdown the overall youth program for better visibility on youth expenses. Activity 20 is the over-arching youth activity to be used for small youth programs that do not offer a stand-alone youth sports/fitness program or dedicated Teen Centers. This activity is used for direct care staff for open recreation (RSAP), community events, teen employment, youth contracted classes (i.e.: ballet, karate), and authorized non-labor expenses. Specific descriptions for new activity codes are:

35 Youth Sports and Fitness (YSF). Includes costs associated to sports and fitness opportunities for youth ages 3 to 18 years where a dedicated YSF Coordinator oversees the program. Included are Youth Sports and Fitness Coordinators and direct care staff dedicated to YSF. This activity code includes:

* sports opportunities offered in leagues, camps, clinics, or instructional class formats (sports activities are supported by a combination of on-base and community partnerships); fitness opportunities such as gymnastics, fitness challenges, swimming, etc., offered as part of regularly scheduled Navy YP programming;
* health and nutrition opportunities offered as regularly scheduled programming within Navy CYPs (examples of health and nutrition activities include learning to make healthy snacks and healthier food choices, gardening, anti-smoking and drug prevention campaigns, home-alone safety programs, and self-esteem building activities);
* outdoor recreation opportunities offered as regularly scheduled programming within Navy YPs. Types of outdoor recreation activities that might be offered are hiking, canoeing, camping, and other outdoor activities;
* motor skill development activities offered in instructional formats to children ages 3 to 5 years. Typically, these activities occur after preschool or school and are supported by a combination of on-base and community partnerships

36 Child and Youth Educational Services (CYES). Navy School Liaison Officers (SLO) are the primary liaison between community schools, commanders, and military parents. SLOs work to support school transition services (PCS In/Out Support); deployment support; command/school/community communications; home school linkage and support; partnerships in education; post-secondary preparations; special education system navigation; and home school support. Included are School Liaisons and authorized non-labor costs.

37 Teen Programs. Included are Teen Coordinators and direct care staff that work in the teen centers supporting open recreation teen trips, camps and outings; authorized non-labor costs.

**25 CYP Overhead** - general and/or administrative income and expenses for the CYP fund. Specific guidance on usage and accounts provided below:

* Central and Local Depreciation for Buildings & Facilities, and Building & Facilities Improvements
* All other depreciation previously charged to activity 00 in the combined company code.
* Foreign currency gains or losses
* N9 labor or non-labor allocations
* Business Office Support-N94 services will be coded to GL 742689 or, if applicable, 742600
* All other N9 labor allocations will be coded to 742189