**HEADQUARTERS NAF BUDGETS**

**REQUIREMENTS FOR COMPLETING FLEET AND FAMILY READINESS (N91/N92/N94/N95/N96/N97/N6Q)**

1. Each program or branch shall provide a narrative of their budget. Narratives will be due on 21 May 2025, prior to budget submission. Each narrative will include explanations for:
   1. Unique circumstances
   2. Areas of expense growth that exceed 2.1%
   3. A list of contractual obligations that includes justification for each contract
   4. A list of travel requirements that includes justification for each requirement
2. The salary and benefits file will be sent separately. This file will provide a list of current filled positions with the estimated annual salary base for each budget area. It will also provide estimated benefits based on employee’s current enrollment. Each Program/Branch will be required to validate employees listed and cost center assigned. No new positions can be included unless approved by the PMB prior to budget submission. The PMB process will still apply during FY-26. N948 will enter the salary and benefits data into SAP.
3. Completed NAF budget submissions are due 13 June 2025. Budgets should be reviewed with your N91/N92/N94/N95/N96/N97/N6Q Program Managers by this date using the following guidelines:
   1. Grants – No grants are to be budgeted for FY-26 with the exception of Deployed Forces support up to the amount of available APF controls using G/L code 799289/799389. UFM offset should be budgeted in the 748001 UFM Offset Prior Year if funding was received FY-25 or earlier or 755000 UFM APF Offset Other Ops Cost if the funds are from FY-26 controls. The amount should be achievable.
   2. Review and budget for revenues and expenses in the months they are expected to be incurred.
      1. Travel and per diem costs should be kept to a minimum and budgeted in the month of expected travel. Include travel details and justification in the narrative listed in paragraph 1.
      2. Annual expenses (or other periodic expense) should be budgeted equally over the time period covered. If the expense is under $25K, it can be budgeted in one month. The exception would be for UFM expenses that will be covered with APF (annual control or MIPR), these should be budgeted as an expense in the month incurred with the UFM offset also budgeted in the same month.
   3. Appropriated Fund (APF) support, executed through UFM for MW, CD, FS, and Casualty Support must be reflected in the FY-26 NAF budget. APF controls will be sent separately to the respective programs.
   4. Unearned income balances for MIPR’s (255001/255002) - Include in the budget execution, the expected expense and MIPR offset (748000 UFM Offset MIPR) from execution of funding associated with MIPR balances carried over at the end of FY-25.

* 1. Unearned income balances for Prior Year UFM (255001/255002) - Include in the budget execution, the expected expense and UFM offset (748001 UFM Offset Prior Year) from execution of funding associated with UFM balances carried over at the end of FY-25.
  2. Unearned income balances from joint services partnerships (251013 Unearned Income Joint Services Programs) – Include in the budget, the expected expense and revenue recognition (569013 Other Revenue Joint Services Funding) from execution of funding balances received from joint services partnerships.
  3. UFM must only be used for expenses for which APF is authorized. As such, UFM is not authorized for any patron giveaway items with an intrinsic value to the customer. This includes, but is not limited to, shirts, hats, bags, food, prizes, gift certificates/cards, etc.
  4. A rigorous review of all overhead positions and all associated expenses must be undertaken. Every effort must be made to monitor expenses with a specific focus on reduction of labor expense, contractual support and other expenses that take away from direct customer (deck plate) support. Travel will continue to be monitored monthly. It is the direct responsibility of each HQ Division and Branch Manager to actively seek efficiencies and control HQ expenses.

1. My points of contact for the budget submission (N91, N92, N94, N95, N96, N97, N6Q) are:
   1. Tim Pritchard at (901) 874-6598, DSN: 882-6598 or email: [timothy.r.pritchard.naf@us,navy.mil](file:///C:\Users\local_1082723516.NAF\INetCache\Content.Outlook\SYXQXJSE\timothy.r.pritchard.naf@us,navy.mil)
   2. Joyce Wright at (202) 433-4651, DSN: 288-4651 or email [joyce.a.wright26.civ@us.navy.mil](file:///C:\Users\tim.pritchard\Desktop\joyce.a.wright26.civ@us.navy.mil)
   3. Jimmie Goss at (901) 874-4327, DSN: 882-4327 or email [jimmie.l.goss.civ@us.navy.mil](mailto:jimmie.l.goss.civ@us.navy.mil)
   4. Joann Reyes at (202) 433-4962, DSN 288-4962 or email: [joann.f.reyes.naf@us.navy.mil](mailto:joann.f.reyes.naf@us.navy.mil)
   5. Brad Fletcher at (202) 433-9462, DSN 288-9462 or email: [Bradley.b.fletcher.naf@us.navy.mil](mailto:Bradley.b.fletcher.naf@us.navy.mil)
   6. Pam Morris at (901) 229-3392 or email: [pamela.a.morris4.naf@us.navy.mil](mailto:pamela.a.morris4.naf@us.navy.mil)