**FY22 NAF BUDGET GUIDANCE**

**NAVY CHILD AND YOUTH PROGRAMS**

**Action:** Regional Advisory Board (RAB) members are responsible for approving Child and Youth Program (CYP) budgets using the Enterprise Modeling System (EMS) scenario *FY22 Budget v1*. Action must be completed no later than 2 April 2021.

**Overview:** The CYP Enterprise Model System (EMS) is the management tool used to identify and calculate CYP program costs utilizing the approved CYP Management Standards and specific program component information. The EMS scenario ***FY22 Budget v1*** is now open for postings. EMS specific guidance is provided (attachment 1). The Scenario will be locked to prevent any further entries on 3 April 2020. Once FY22 Budget v1 is completed and locked, it will be copied to create a new scenario, ***FY22 Budget v2.*** CNIC CYP will use this scenario to finalize the NAF budget upload in SAP with installation and regional input to include spreading revenues and expenses.

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.

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

For additional assistance or questions, please contact:

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Notes:

1. Regions provide timeline for installations, and Installation CYP Directors provide the timeline for Program Directors. Please allow time for review and questions. Expectation is that all reviews are completed by deadline.
2. Regions may request funding for regional non-labor items, however funding may not exceed the previous years approved amounts unless approved in advance by HQ.
3. OCONUS Regions/Installations with stateside hires must provide a list of personnel to include location, position title and program with cost estimates (by billet) for living quarters allowances (LQA), and all other overseas entitlements. Also, include current transportation agreement dates and anticipated rotation dates for planning household moves.
4. In EMS, the NAF program cost center is the default for revenue. The UFM eligible cost center is set as the default for expenses. You may change cost centers for non-labor or projected labor lines as needed. Any newly created or missing cost centers may be added to the Cost Center tab as needed.
5. SAP Depreciation Forecast reports should be used to estimate FY22 central and local depreciation expenses. Include any recent purchases that will be depreciated. Do not include depreciation expenses for items that have not been approved or purchased.
6. Property Liability Insurance, GL 635000, will be calculated during CNIC CYP review and will based the approved revenue projections in FY22 Budget v2; the formula used is: .0043 x GL 501000 Program Revenue. The expenses will be posted at the regional level, Other Expenses tab posted to the Regional Overhead program cost center.
7. All encumbered full-time positions that are no longer authorized due to changes in program components must be eliminated through attrition beginning immediately; flex staff hours may be eliminated per modeled standards to prevent going over authorized FTEs. Exceptions to Management Standards maybe requested via Regions, CNIC N926, to CNIC N9.
8. Direct staff over-hires are permitted in order to maintain required staffing ratios at all times.
9. No direct charges of any MWR or N94 positions providing CYP support may be charged directly to SIC CD labor. Instead, all related expenses must be posted using GL 741 Intercompany Transfers.
10. U.S. civil service billets will be eliminated and converted to NAF UFM positions through attrition.
11. UFM funds will continue to be centrally managed with authorizations based on the approved budgets. Monthly journal entries to region/installation UFM offset accounts will need to be submitted to HQ for posting.
12. Installation and regions may provide monthly spread of revenue and expenses once budget has been approved in EMS. CNIC CYP HQ is responsible for the upload and posting of approved budget worksheets to SAP.
13. Child and Youth Program budgets approved in the Enterprise Modeling System may use the EMS reports to brief installation/regional leadership.
14. The consolidated Child and Youth FY22 budget will be presented to the Board of Directors for final approval.

**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 as supplemental account guidance and reminders:

Most all CYP expenses are authorized direct APF support therefore 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.

*Whenever a UFM non-labor GL code is used, a UFM cost center must also be used.*

The following list are examples of items that are NOT UFM eligible. NAF program cost centers must be selected:

• 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 must be posted to UFM cost centers. No labor should be coded to Overhead cost centers.

**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 childcare 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 also 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, and 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 childcare 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. 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.

Youth 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:

* No depreciation-this is a change from previous year. All depreciation must be moved to the appropriate program activity code.
* Foreign currency gains or losses
* N9 labor or non-labor allocations using GL 741 only
* Business Office Support-N94 services will be coded to either GL 741600 or 741689 as applicable
* All other N9 labor allocations will be coded to 741189
* Items such as ballfield maintenance, bus drivers, vehicle maintenance, lifeguards, fitness directors, etc. that are charged by MWR are not part of Fair Share/Overhead. These are program expenses and must be reflected under the program cost centers, still using GL 741.