**Title:** NAF Financial Management Course

**Course Description:** NAF Financial Management Course learners will recognize and apply financial management processes required to successfully operate a non-appropriated fund (NAF) program. This course is a practical hands on approach to increase student proficiency in interpreting regulations and operating guidance, analyzing income statements, calculating and identifying labor and other operating expenses, and formulating an annual operating budget (AOB), including CPMC.

**Course Goal/Outcome:** Learners will be able to formulate program financial requirements and devise financial requirements through the development of an AOB.

**Target Audience:** Family and MWR Program Managers NF3 and above or GS equivalent.

**Course Objectives:**

1. Given NAF financial management protocols, interpret and relate specific guidance to NAF program operations in accordance with AR215-1, Chapter 16 and annual IMCOM G9 Program Budget Guidance.
2. Given a NAF Income Statement, analyze its components to distinguish ways the information can be used to make program operating decisions in accordance with AR 215-1 and annual IMCOM G9 Program Budget Guidance.
3. Given a NAF Variance Report and other historical financial reports, interpret data to identify trends and recommend corrective action if needed in accordance with AR 215-1, Chapter 16.
4. Given an overview of the budget process, examine IMCOM and garrison strategic guidance and historical data for budget applicability to determine five year program requirements for inclusion in the Manager’s Narrative IAW AR 215-1.
5. Given a scenario, consider future program requirements to formulate an annual NAF operating budget for one program to meet identified future requirements in accordance with annual IMCOM G9 Program Budget Guidance.
6. Given the CPMC Process and a CPMC decision matrix, examine the program manager’s role in CPMC management in accordance with legal, Army, IMCOM and/or Garrison imperatives.

**General Information:**

**IACET CEUs:** Pending

**Foundation Courses:**

1. Family & MWR Orientation Course (Online)
2. Family & MWR Basic Management Course (Online)
3. Operation Excellence –Customer Service Training (Online or Classroom)
4. Introduction to Family and MWR Delivery System (Online)

**Length of Course:** 4 Days Classroom

**Academic Integrity** includes the commitment to the values of honesty, trust, fairness, respect, and responsibility. Appropriate credit of others for the scientific work and ideas applies to all forms of scholarship, not just publications. The submission of another person’s work represented as that of the student’s without properly citing the source of the work will be considered plagiarism and will result in an unsatisfactory grade for the work submitted or for the entire course, and may result in academic dismissal.

**Course Learning Assessment/Grading:**

* Students are expected to complete all performance requirements for the course and to demonstrate mastery of the course concepts and course learning outcomes. Mastery of course concepts may require demonstration of critical thinking and communication skills by a combination of projects, self-assessments, quantitative reasoning, interviews, observations, written assignments, and/or other activities.
* Students are expected to receive an overall grade of 75% or above to receive credit for the course.

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| **Assignments**  | **Points** |
| Monthly Variance Report Exercise | 25 |
| Manager’s Narrative Exercise | 25 |
| AOB Budget Variance Exercise | 25 |
| Individual Action Plan | 25 |

**Academy Faculty Contact Information:**

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**Course Agenda**

Day One:

Module 1: Introduction to NAF Financial Management

# Module 2: Income Statements as a Management Tool

Day Two:

# Module 3: Analyzing a Variance

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# Module 4: Program Requirements

Day Three:

# Module 5: Annual Operating Budget

# Module 6: The CPMC Process

Day Four:

Module 7: Wrapping it Up *(AOB Variance Budget briefing completed during class)*

**Additional Training Resources:**

* Applied Financial Planning – Income Statement Analysis (Online)
* Applied Financial Planning – Breakeven Analysis (Online)
* Applied Financial Planning – Forecasting (Online)
* Applied Financial Planning – Retail Sales Accountability (Online)
* Budgeting in the NAF System (Online)
* Budgeting for APF Support (Online)

 **Course Materials:**

**Materials:** School for Family & MWR Student Policies, Syllabus, Student Handouts

**References:**

Department of the Army (2010). *Army regulation 215-1, military morale, welfare, and recreation programs and nonappropriated fund instrumentalities*. Department of the Army, Washington, DC. Retrieved from [http://armypubs.army.mil/epubs/pdf/r215\_1.pdf.](http://armypubs.army.mil/epubs/pdf/r215_1.pdf)

Department of the Army (2010). *Army regulation 11-2, army programs managers’ internal control program.* Department of the Army, Washington, DC. Retrieved from [http://armypubs.army.mil/epubs/pdf/r11\_2.pdf.](http://armypubs.army.mil/epubs/pdf/r11_2.pdf)

Installation Management Command, G9 (2018). *FY19 Budget Guidance.* Financial

Management Division, IMCOM, Ft. Sam Houston, TX. Retrieved from <https://army.deps.mil/army/cmds/imcom_G9/G9/NAFFM_Budget/SitePages/ProgramBudgets.aspx>

Installation Management Command (2018). IMCOM regulation 215-1-1, business operating standards. IMCOM, Ft. Sam Houston, TX. Retrieved from <http://www.mwrbrandcentral.com/bo/wp-content/uploads/2018/06/IMCOM_Reg_215-1-1_IMCOM_BOS_20180531SIGNED-1.pdf>

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School for Family and MWR. (2015). *FMWR budgeting in the NAF system*. IMCOM, Ft. Sam Houston, TX. Retrieved from [http://www.imcomacademy.com/.](http://www.imcomacademy.com/)

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