

<b>9G</b>		<b>Commercial Sponsorship</b>
<b>Department</b>		<b>Department Code Description</b>
<b>Code</b>	<b>Title</b>	<b>(Use this code for Income /Expenses related to:)</b>
9G	Commercial Sponsorship	<p>Commercial Sponsorship revenue is to be reported using GLAC 553 under the department within the program or programs that put on (deliver) the sponsored event/activity. When the sponsorship money is received in advance of the event/activity (not within the same month the event/activity is executed), the transaction is recorded using GLAC 267 – Miscellaneous Unearned Income, instead of GLAC 553 – Commercial Sponsorship Income. When the event/activity is executed, a transaction is recorded that moves the amount originally recorded in GLAC 267 to GLAC 553 – Commercial Sponsorship Income.</p> <p>When an event that has a contractual agreement to receive sponsorship money occurs prior to the actual receipt of the cash, the amount of cash that will eventually be received is recorded as income using GLAC 553 on the day the event occurs with a contra to a GLAC 140 – Miscellaneous Other Receivables. When the cash is actually received, credit GLAC 140 on the DAR.</p> <p>Expenses incurred to obtain commercial sponsorship (i.e., long distance calls, postage, travel to meet with potential sponsors, etc.) are to be reported in Department Code 9G under Program Code RU – Marketing. Once sponsorship funds are obtained for a specific program/event, the commercial sponsorship revenue for that specific program/event will be recorded in the program code that actually carries out (executes) the event/activity. Labor and other expenses not directly related to obtaining commercial sponsorship (such as training/professional development) are recorded in Department Code 9G under Program Code RU – Marketing. This applies only to the commercial sponsorship coordinator.</p> <p>Commercial sponsorship coordinators should provide their projected income for each fiscal year as well as their expected expenses during the annual operating budget cycles. Projected income, at a minimum, should be twice the salary.</p> <p>Expenses incurred due to delivering the event/activity are not commercial sponsorship expenses, nor are they to be reported using this department or the marketing program code. The expenses are to be reported under the program code of the program that actually puts on (delivers) the event/activity.</p>

IMCOM G9 SOP #X  
 FY16 IMCOM MWR SOP  
 Appendix I – Program and Department matrices

<b>9H</b>		<b>Advertising</b>
<b>Department</b>		<b>Department Code Description</b>
<b>Code</b>	<b>Title</b>	<b>(Use this code for Income /Expenses related to:)</b>
9H	Advertising	<p>Installation commercial advertising revenue generated during the fiscal year by the marketing or advertising office is reported using GLAC 557 – Advertising Revenue, and department code 9H, under Program Code RU – Marketing. Commercial advertising revenue is any income generated by selling advertising space in NAFI publications, media, or other venues, such as banners, signs, etc., to include electronic formats, i.e. unofficial websites. If Advertising revenue is generated for a specific activity, i.e. golf program, the revenue should be reported using GLAC 557 and department code 9H under the activity's program code (i.e. LQ for Golf.)</p> <p>Commercial advertising coordinators should provide their projected income for each fiscal year as well as their expected expenses during the annual operating budget cycles. Projected income, at a minimum, should be twice the salary.</p> <p>Expenses incurred to obtain commercial advertising (i.e., general supplies, printed solicitation pieces or proposals for ads, and direct mailings, travel expenses of an advertising department manager when the travel is directly connected with the advertising; postage and freight that is part of the advertising and long distance phone calls) are to be reported in Department Code 9H under Program Code RU-Marketing. Once commercial advertising funds are obtained for a specific program, commercial advertising revenue for that specific program will be recorded in the program code where the advertising is displayed. The costs of printing and/or creating NAFI publications and media where a commercial advertisement is placed is not a direct advertising expense and would be reported in department code 89 – Marketing. For example, when the MWR fund or a MWR program within the fund sells advertising space in a MWR magazine, the expense of printing the publication is not an advertising expense, but rather a printing expense that is to be reported in the marketing division/department. Materials created to promote an event or program that include a sponsor logo or mention would also not be considered a direct advertising expense, but rather an expense of marketing. Labor and other expenses not directly related to obtaining commercial advertising (such as training/professional development) are recorded in department code 9H, under Program Code RU – Marketing. Training and professional development examples are industry association memberships, related coursework, and conference registration fees. This applies only to the commercial advertising coordinator.</p>