

Nonappropriated Fund Standard General Ledger Working Group Meeting Minutes

Thursday, October 30, 2014
9:00 AM – 12:00 PM

Attendees: Justin Hall (MC&FP), Zel Leach (DFAS-IN), Robin Bedsole and Nancy Stephens (Navy CNIC), Bryan Hartsell (Army IMCOM), Mitch Covington (Army DFAS), Claire Nelson (OSD Comptroller), Cheryl Basil (Air Force MWR AF SVA/SVF), Pat Craddock and Courtney Pulis (USMC), Jeremy Blain, Mark Douek & Tina Cooper (Grant Thornton)

Status Update - Jeremy

- Common Account Code Elements Update
 - Services to review the activities and cost centers in the account code workbook and give leadership a heads up to get buy-in ahead of time.
 - **Action Item:** one more round of one-on-one Service meetings and one more working group. Will then assemble a formal package for coordination for the secretariat leadership to sign off on. The package will be a memo sent from OUSD(C) or P&R. Any Service input or concerns should be voiced before the memo is sent out.
- **Action Item:** Grant Thornton to send out Decision Documents by 5 November.

Review of the Common Account Code Elements Spreadsheet (Excel) - Jeremy:

- GT will review with Services in one-on-one meetings in the next two weeks
 - **Tab 1 - Common Account Code Elements**
 - Lays out the account code string that will be used by Services
 - **Action Item:** Review/edit numbering system to create UFM vs. NAF designation
 - Air Force – Wants separate cost center for each MOA that are two digits. Will help with audit and with seeing if APF has “paid their bill”. Also wants more than two Activity digits
 - Army – Wants extra two digits in cost centers to designate UFM vs. NAF
 - Marines –Wants part of the GLAC digits to designate UFM vs. NAF.
 - Navy – Prefers digits embedded in the background so it doesn’t need to keep extra digits or extra digit in the service specific area.
 - **Action Item:** Consider adding more than 2 NAFI fund code service specific digits or remove those digits, and consider adding more than two Activity digits
 - **Tab 2 - Installation List**
 - List of physical and “virtual” locations where MWR activities occur
 - List can be updated if changes occur, but we want this to be the centrally managed “master” list of installations.
 - **Action Item:** Services to review to the nomenclature and check if proper locations are identified. Will review in one-on-one meetings.
 - **Tab 3 - NAFI Fund Codes**
 - Codes are organized by grouping. Not all codes need to be used by a Service.
 - **Actions Items:** Determine if there is a better name for this section. Combine Military Academies into one line. Remove Isolated Unit fund from list. Add exchanges to NAFI fund codes (eg. Marine Corps Exchange) GT to add definitions to fund codes.

- **Tab 4 - Activities**
 - Goal is to have a uniform naming system and to have similar activities grouped together. The activities generally reflect what's in the DoDI.
 - Numbering would be sorted by importance and size (e.g., animal kennels would be towards the bottom of the list)
 - **Action Item:** Before our next meeting – Working group review this list and have some ideas about what's right/wrong and where definitions need to be changed or reorganized. Food and beverage, Misc. Welfare were more difficult - please pay extra attention to these activities.
- **Tab 5 - Cost Centers**
 - Cost centers at the top of sheet are common to two or more activities. e.g. Resale is applicable across multiple Activities. This allows you to run a report for all resale across all activities.
- **Tab 6 - GLAC**
 - Coding is OSD standard code plus Service specific digits
 - Switched the 500 and 600 series to group operating income and expense together and non-operating income and expenses together.

Change Management - Jeremy:

- We are at the awareness stage of the implementation plan development process. Holding off on sending the survey for now since we need a multi-month campaign to explain what we are trying to do. Need to get the senior leaders on board to champion the effort and our messaging must let people know what benefits the changes will bring them.
- **Action Item:** Get out key messaging, good news stories, general awareness, etc.

DoDI 1015.15 Update and Discussion of Major Policy Revisions - Justin:

- Revision plan: Update document based on policy memos that went out and based on parking lot items or other issues we discussed. Draft policy language. Send out changes informally to service secretariats and the working group's offices for feedback and other input. Next, adjudicate the changes and comments. Reorganizing and putting new policy in the correct locations follows. Next, it goes to USD P&R for approval, then general counsel. Military departments and Comptroller see it formally and so on with the formal publication process. As with the account code workbook, we would like advance to the formal approval process with a product that is near complete, so the informal review is critically important.
- Possible changes
 - Can take things out of DoDI and put on website or just leave out from DoDI altogether
 - Ex. Put investments benchmarks on website so it is easier to make changes
 - Revise metrics/goals to reflect attainable targets
 - **Action Item:** Services to note any changes they would like to see in the 1015.15