



DoD NAF Accounting Working Group Meeting Minutes

Thursday, September 19, 2019

0900-1000 EDT

Attendees

- OSD – MC&FP
 - Mike Curtis
- DFAS – Indianapolis
 - Susan Haines
- DFAS – Texarkana
 - Lena Anderson, Randy Rogers
- Army IMCOM G9
 - Bryan Hartsell
- Army ACSIM
 - James Matthews, Bill Sewell
- AFSVC/SVFTP
 - Connie Lipko, Tom Marsh, Marcus Whitehead, Marivic Penman, Damian Gerena, Sharon Riviera
- Air Force – A1
 - Mike Coltrin, Lisa Hughes
- Marine Corps – MCCA
 - John Johnston, Pat Craddock
- Navy – Pentagon
 - Annie Fowler
- Navy – CNIC (Millington)
 - Nancy Stephens, Jennifer Wilkinson, Jeff King
- Navy – CNIC (Navy Yard)
 - Marsha Adams
- Navy Secretariat
 - Nancy Pasternack
- Army Secretariat
 - Gerald Holliday, Karan Reidenbach, Eric Alberts
- Air Force Secretariat
 - Amy Elizardo
- Grant Thornton (GT)
 - Jeremy Blain, Mary Saldivar

Welcome and Introductions – Mr. Mike Curtis, MWR & Resale Policy

- Mr. Curtis welcomed everyone, acknowledged that all the Services were present and thanked everyone for participating.

NAFSG 3.0 Update and Position Paper Discussion – Mr. Jeremy Blain, Grant Thornton

- Mr. Blain began by revisiting the Unemployment Insurance Position Paper (#34). Mr. Blain noted that the position paper was reviewed with each Service during the one-on-one meetings held throughout the month without additional concerns or issues. Mr.



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Blain provided a final opportunity for the Services to raise concerns prior to moving the paper through the formal coordination process for finalization. No concerns were raised.

- Mr. Blain proceeded to brief the group on the changes from NAFSGL 2.0 to NAFSGL 3.0:
 - The NAFSGL 2.0 NAF Common Account Code Elements included 24 digits. The cost center had 5 digits, 3 of which were OSD specific and 2 were Service Specific. The GLAC was composed of 7 digits. The first digit identifies which category the account belongs to (i.e., asset, liability).
 - In the NAFSGL 3.0 NAF Common Account Code Elements, the major changes include the APF/NAF indicator and the GLAC now consisting of eight digits. Mr. Blain reminded everyone that a couple sessions ago the proposed GLAC structure contained an OSD account, a detailed account, and a service specific account. Based on Service feedback that the structure was too complicated, we now have four digits for the DoD Standard GLAC and four digits for the Detailed GLAC. Mr. Blain provided an overview of the installation list updates. One of the biggest changes to the installation list was the addition of the Service identifier. The latest version of the installation list includes 445 installations. Other changes made include standardization of installation names and the addition of a “virtual” location category.
 - Mr. Blain moved on to NAF Fund Updates made from 2.0 to 3.0. Six funds have been added based on Service feedback and needs. Mr. Blain noted that the Funds have been reorganized and renumbered to keep like-funds listed together.
 - Mr. Blain explained that the biggest change for activities listing was the removal of the two Service-specific digits and the addition of one digit to the DoD standard. With there already being 71 activities, it was decided to increase the flexibility in the future for additional activities.
 - Activities and cost centers were also separated into different lists to provide for easier sorting. The activities’ titles, definitions and numerical order was updated to keep like-activities grouped together. The Cost Centers have also been updated, renumbered and reordered.
 - The new NAFSGL 3.0 structure includes 4 GLAC digits for the General account and 4 GLAC digits for the detailed account with the first digit in the general account identifying the account category. Some services may record items at a general level while others would like to report at a more detailed level. The current format allows for items to be recorded to the various preferred sub-levels in the GLAC.
 - Mr. Blain asked the services to review the updated information over the next 30 days and provide any feedback for changes that they have. Mr. Blain further explained that in the upcoming working groups we will be working on putting together a process framework for future updates to the NAFSGL.



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- Mr. Curtis agreed that the next 30 days would be provided for informal review and feedback and then the formal coordination process would begin with a final review to be performed during the formal coordination process.
- Mr. Curtis said the NAF Accounting Website webmaster is working on making additional updates to include uploading position papers onto the site in various folders.

Proposed dates for NAF Accounting Working Group Meetings in FY 2020 – Mr. Mike Curtis, OSD

- Mr. Curtis noted that he did not receive any change requests for the proposed dates.
- During the next working group, the group will begin to discuss topics for the March Workshop in 2020.
- Mr. Curtis opened up the floor for any questions.
 - Ms. Stephens asked if anyone else was concerned about the next 30 days being sufficient time to adequately review all of the information provided since they are in the process of closing out the year. Mr. Curtis replied that OSD will work with the services if they have issues with the timing.

Wrap-up & Action Items – Mr. Mike Curtis, MWR & Resale Policy

- Working Group members did not raise any additional questions and Mr. Curtis concluded the meeting.
- The next NAF Accounting Working Group meeting will be October 24, 2019.

Action items

- Services to review draft NAFSGL 3.0 Updates to include Nonappropriated Fund Common Account Code Elements, Installation List, NAF Funds List, Activities, Cost Centers, GLACs, and Chart of Accounts.