



## DoD NAF Accounting Working Group Meeting Minutes

Thursday, October 22, 2020

0900-1000 EDT

### Attendees

- OSD – MC&FP
  - Mr. Michael Curtis
- Air Force AFSVS – San Antonio
  - Mr. Marcus Whitehead, Ms. Becky Karnafel, Mr. Damian Gerena, Mr. Tom Marsh, and Ms. Sonia Jones
- Air Force A1 – Pentagon
  - Dr. Ann Tipton and Ms. Lisa Hughes
- Army IMCOM G9 – San Antonio
  - Mr. Brian Hartsell and Ms. Renee Keys
- Army DCS, G9 – Pentagon
  - Ms. Elizabeth Femrite and Mr. James Matthews
- DFAS – Texarkana
  - Ms. Tina Roberts
- DFAS – Indianapolis
  - Ms. Susan Haines
- Marine Corps MCCS – Quantico
  - Mr. John Johnston and Ms. Christine Brokaw
- Navy CNIC – Millington
  - Ms. Jennifer Wilkinson, Ms. Nancy Stephens, Mr. Jeff King, and Mr. Timothy Pritchard
- Navy CNIC – Navy Yard
  - Ms. Marsha Adams
- Navy OPNAV – Pentagon
  - Ms. Kathryn “Katy” Bloomberg
- Army Secretariat – Pentagon
  - Ms. Karan Reidenbach, Ms. Philanda Morgan, and Mr. Gerald Holliday
- Navy Secretariat – Pentagon
  - Ms. Nancy Pasternack
- Air Force Secretariat – Pentagon
  - Mr. Michael Coltrin
- Grant Thornton
  - Mr. Jeremy Blain, Ms. Ariane Whittemore, Mr. Dirk Casson, Ms. Ciara Mislán, and Mr. Matt Thompson

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

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

### OSD Updates – Mr. Mike Curtis, MWR & Resale Policy

- Mr. Curtis stated that the NAFSGL 3.0 has been approved and will be available on the website soon.
  - Last NAFSGL update was January of 2019; Future goal is to update the NAFSGL annually by May/June.
  - Parental Leave GLACs will be incorporated into the next iteration of the NAFSGL.
- Mr. Curtis provided an update on G-Invoicing.
  - G-Invoicing is not specifically mentioned in DoDI 1015.15.

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- While G-Invoicing does not specifically apply to NAFIs, however NAFIs will need to develop procedures in order to engage with APF funded activities which must implement G-Invoicing.
- DoDI 1015.15 should be kept general and will reference FMR Volume 11.A., which states that G-Invoicing must be implemented, but only fully implemented by APF entities.

### **Update on DoDIs 1015.15 and 1015.10 – Mr. Mike Curtis, MWR & Resale Policy**

- Mr. Curtis stated that draft DoDI 1015.15 (and DoDI 1015.10) was sent to the Services for review, and the suspense date (to OSD) for comments is November 30, 2020.
  - Comments will be reviewed in December, and OSD will meet with the Services individually to discuss any issues in January.
  - After Service informal comments are adjudicated, the formal issuance process will begin.
  - Mr. Curtis noted that the Services should review the entirety of the document, with focus on the Funding table.
    - There are changes to MWR funding.
    - Ensure there are no discrepancies regarding activities that are funded with APF vs. NAF.

### **FY20 Program-Metric Report (PMR) – Mr. Mike Curtis, MWR & Resale Policy**

- Mr. Curtis explained that the primary change to the FY20 report, regards income and expenses incurred due to the pandemic.
  - Per GAAP (and Position Paper #10), extraordinary income and expenses will no longer be included in the future.
  - Services are requested to separate the revenues and expenses related to COVID-19.
  - Additionally, there are draft footnotes to provide detailed information.
- Mr. Hartsell inquired if the Services should include CARES Act funding and related expenses as extraordinary income/expenses related to COVID-19.
  - Mr. Curtis agreed that this would be the best way to reflect CARES Act funding.
  - Mr. Hartsell further inquired how CARES Act funding would be distinguished from other UFM APF. Mr. Curtis suggested the potential addition of a new line for APF CARES Act to report this funding separately. This would be especially important since the current line for Direct APF must match the APF included on the OP-34 Quality of Life budget exhibit.
  - Mr. Hartsell agreed that this would resolve the dilemma.
- Mr. Hartsell cited the DoDI 1015.15 statement that mission essential activities must be funded solely with APF and inquired how the Program Metric Report (PMR) will articulate whether or not this standard was met.
  - Mr. Curtis responded that the changes in Draft DoDI 1015.15 and 1015.10 will not be included in the PMR for FY20. However, changes agreed upon after reviewing the DoDIs 1015.15 and 1015.10 would most likely be implemented in the FY21 PMR. This will be revisited in January with the Services, to discuss any issues with the changes, and come to the consensus on how to integrate into the PMR.

### **Other Topics, Wrap-up and Action Items – Mr. Mike Curtis, MWR & Resale Policy**

- There were no additional topics or questions from the Services.
- The next meeting will be held on November 19, 2020.

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