



NAFSGL

Summary of Updates 3.0 to 4.0

Agenda

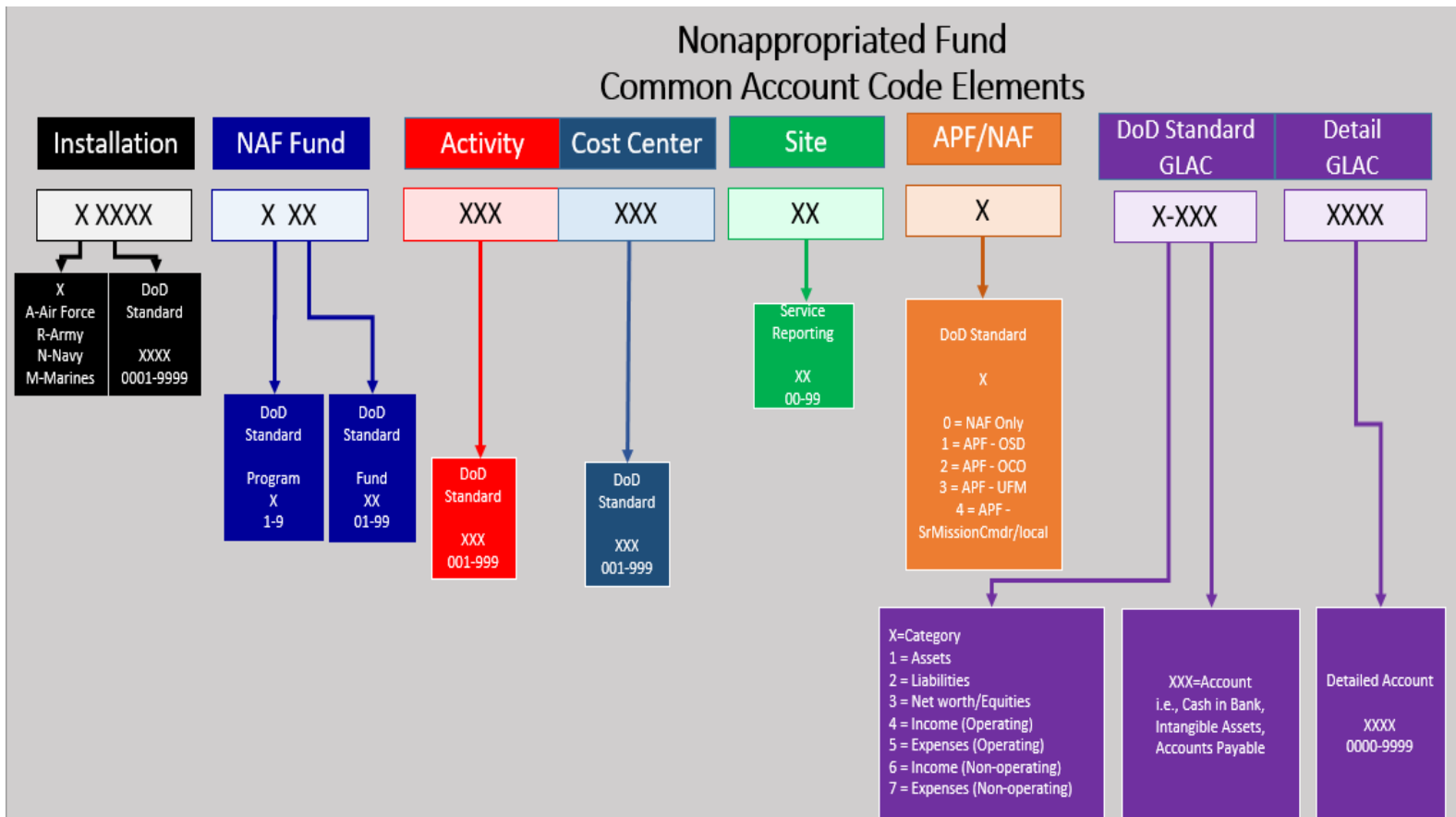


- Nonappropriated Fund Common Account Code Elements
- Installation List
- NAF Fund List
- Activities List
- Cost Centers List
- GLACs
- Chart of Accounts



4.0 NAF Common Account Code Elements

- No changes
- Total of 25 digits





Installation List Update

- Description: A five-character code that indicates the Military Service and the location where the NAF program is physically or virtually located. The first digit is an alpha character that serves as a Military Service designator (A = Air Force, R = Army, M = Marine Corps, and N = Navy). The last four digits are a numeric string that designates the installation.

- New Navy Installation:
 - Code: 0452
 - Name: Naval Magazine Indian Island
 - State: Washington

- Update to the Installation List to include ARNG HQ and major installations (about 16 new installations). Army will update the Installation List during formal coordination.



NAF Fund List Update

- Description: A three-digit code that indicates the NAF Program Group and the type of NAF operation (e.g. Military MWR, DoD Lodging, Military Academy Athletic Fund). A NAFI is a fiscal entity of the U.S. Government that is supported in whole or in part by NAFs. More information about NAF Program Groups and the definition of NAFIs is in DoDI 1015.15.
- As a result of expanded and sustained MWR operations at National Guard locations, the Army requests a change to the NAF Fund List to facilitate capturing financial data specifically associated with the Army National Guard, and at an expanded number of locations.
- Newly Added NAF Funds:
 - #17 – Military MWR – National Guard
 - #18 – Military MWR - Reserves



Activity List and Cost Center List Updates

- No changes



GLAC and Chart of Accounts Updates

- Based on new DoD policy, paid parental leave will be provided to Federal employees. This includes NAF employees.
 - Action Taken: Added GLAC 2027 “Wages Payable - Accrued Parental Leave” and added Parental Leave as a Detailed Prefix (0090 “Parental Leave”) under GLAC 5112 “Wage Expense – Other Leave”
 - Note: There is annual leave as a detailed prefix (0050) under GLAC 5207 “Other Employee Benefit Expense – Miscellaneous”. Item to discuss at a future NAF Accounting Working Group meeting.
 - Action Taken: Updated the Chart of Accounts definitions (add the mention of parental leave) for GLACs 2020 “Wages Payable” and 5100 “Wage Expense”.
- In NAF accounting Position Paper #5 “Asset Useful Live,” we recommend the insertion of a NAF asset useful life table (see attached Word document) into Volume 13 of the FMR. Two asset classes are not reflected in the current Chart of Accounts:
 - Sewers & other utilities (excluding items like fiber optic cable) – Useful life: 10-50 years
 - Steam and electric generation equipment – Useful life: 20 years
 - Action Taken: Updated the Chart of Accounts to include “sewers & other utilities (excluding items like fiber optic cable)” and “steam and electric generation equipment” in GLAC 1710 “NAFI-Titled – Buildings and Land Improvements” and GLAC 1810 “APF-Titled – Buildings and Land Improvements”