



OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE

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MANPOWER AND
RESERVE AFFAIRS

JUN 3 0 2015

MEMORANDUM FOR DEPUTY ASSISTANT SECRETARY OF THE ARMY (MILITARY PERSONNEL AND QUALITY OF LIFE)
DEPUTY ASSISTANT SECRETARY OF THE NAVY (MILITARY MANPOWER AND PERSONNEL)
DEPUTY ASSISTANT SECRETARY OF THE AIR FORCE (RESERVE AFFAIRS AND AIRMAN READINESS)

SUBJECT: Revised DoD Nonappropriated Fund Standard General Ledger

Reference: Deputy Assistant Secretary of Defense (Military Community and Family Policy) Memorandum, "Department of Defense (DoD) Financial Management Regulation (FMR) Implementing a Nonappropriated Fund Standard General Ledger (NAFSGL)," August 23, 2013

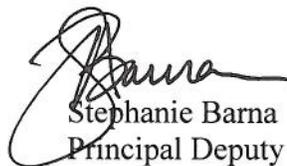
In coordination with the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)), this memorandum approves the attached revised nonappropriated fund (NAF) standard general ledger (NAFSGL) and the NAF common accounting code framework. The revised NAFSGL includes a standardized chart of accounts, installation list, NAF instrumentality (NAFI) fund list, and listing of activity and cost center codes. A joint working group comprised of senior NAF accounting experts from the Services, OUSD(C), the Defense Finance and Accounting Service (DFAS) and members of my staff developed this common NAF accounting framework and revised the NAFSGL, as requested in the referenced memorandum.

Pursuant to Chapter 2 of the DoD Financial Management Regulation (FMR) 7000.14-R, Volume 13, "Nonappropriated Funds Policy," implementation of the revised NAFSGL is required by October 1, 2016. The revised account structure will apply to all NAFIs in DoD, except NAFIs whose accounting is currently handled through a Military Service exchange financial system as of the date of this memorandum. These NAFSGL documents outline the account code data elements, including field sizes and data types, that will be required for implementation. Please use this information to support accounting system changes your Department may require in order to meet this implementation requirement.

This memorandum does not supersede the current policies in DoD Instruction 1015.15, "Establishment, Management, and Control of Nonappropriated Fund Instrumentalities and Financial Management of Supporting Resources," or DoD FMR 7000.14-R, Volume 13, "Nonappropriated Funds Policy." We are working closely with the OUSD(C) and DFAS to update these policies to support implementation of the revised NAFSGL framework and supporting documents and determine the most effective means to publish and update them while ensuring appropriate control and oversight.

The revised NAFSGL and supporting documents will be living documents. Coordinated and approved changes to these documents will be published each July for implementation by October 1st of that year. Required changes to some of the supporting documents and common account code lists may be made throughout the year as necessary to accommodate changes in operations. DoD will establish a NAF Accounting Standards Board to make recommendations to the OUSD(C) and the OASD(R&FM) concerning NAF accounting standards and policies. A forthcoming memorandum will charter this Board and provide the details of its operation.

I would like to express my most sincere thanks to each of you and to your Military Department's members of the NAF Accounting Working Group for their hard work and support in completing this important project. I request your continued support as we work to implement the revised NAFSGL and the NAF common accounting code framework to improve DoD NAF financial management processes. For more information, please contact Mr. Justin Hall, Office of Morale, Welfare, and Recreation and Resale Policy, at (703) 588-0898.



Stephanie Barna
Principal Deputy
(Readiness and Force Management)

Attachments:

1. NAFSGL Framework
2. General Ledger Account Codes
3. Installation List
4. NAFI Fund List
5. Activity and Cost Center Codes Listing
6. Chart of Accounts

cc:

OUSD(C)/Deputy Chief Financial Officer/
Accounting and Finance Policy Directorate