



OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE

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WASHINGTON, D.C. 20301-1500

15 JAN 2019

MANPOWER AND
RESERVE AFFAIRS

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)
DEPUTY DIRECTOR FOR STRATEGY AND SUPPORT, DEFENSE
FINANCE AND ACCOUNTING SERVICE

SUBJECT: DoD Nonappropriated Fund Standard General Ledger Revision

Reference: Principal Deputy Assistant Secretary of Defense (Readiness and Force Management)
Memorandum, "Revised DoD Nonappropriated Fund Standard General Ledger,"
June 30, 2015

This memorandum revises the nonappropriated fund (NAF) standard general ledger (NAFSGL) and the NAF common accounting code framework at Attachments 1 through 6, previously revised and published by the referenced memorandum. The attachments are: (1) NAFSGL Framework, (2) General Ledger Account Codes List, (3) Installation List, (4) Nonappropriated Fund Instrumentality (NAFI) Fund List, (5) Activity and Cost Center Codes List, and (6) Chart of Accounts. A joint working group comprised of senior NAF accounting experts from the Services, the Defense Finance and Accounting Service, and members of my staff updated this common NAF accounting framework. The revised NAFSGL will apply to all DoD NAFIs, except NAFIs where accounting is currently handled through a Military Service exchange financial system. This office will coordinate any future revisions of the NAFSGL with all stakeholders.

For additional information please contact Mr. Michael Curtis at (571) 372-6633 and michael.r.curtis.civ@mail.mil.

A handwritten signature in black ink that reads "Ann G. Johnston".

Ann G. Johnston
Deputy Assistant Secretary of Defense
(Military Community and Family Policy)

Attachments:
As stated

cc:
OUSD(C)/Deputy Chief Financial Officer
Inspector General of the Department of Defense