



OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE

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WASHINGTON, D.C. 20301-1500

OCT - 6 2020

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 Update 2020

Reference: Deputy Assistant Secretary of Defense (Military Community and Family Policy) Memorandum, "DoD Nonappropriated Fund Standard General Ledger Revision," January 15, 2019

This memorandum revises the nonappropriated fund (NAF) standard general ledger (NAFSGL) and the NAF common accounting code framework at Attachments 1 through 7, previously revised and published by the referenced memorandum. The attachments are: (1) NAFSGL Framework; (2) Installation List; (3) Nonappropriated Fund Instrumentality (NAFI) Fund List; (4) Activity Code List; (5) Cost Center Code List; (6) General Ledger Accounting Code List; and (7) Chart of Accounts. A joint working group comprised of senior NAF accounting experts from the Military Departments, 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 NAIs, except NAIs where accounting is currently done 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 "Anne K. Joiner".

Anne K. Joiner  
Deputy Assistant Secretary of Defense  
for Military Community and Family Policy

Attachments:

As stated

cc:

OUSD(C)/Deputy Chief Financial Officer