



Nonappropriated Fund Standard General Ledger (NAFSGL) Update

Version 2.0

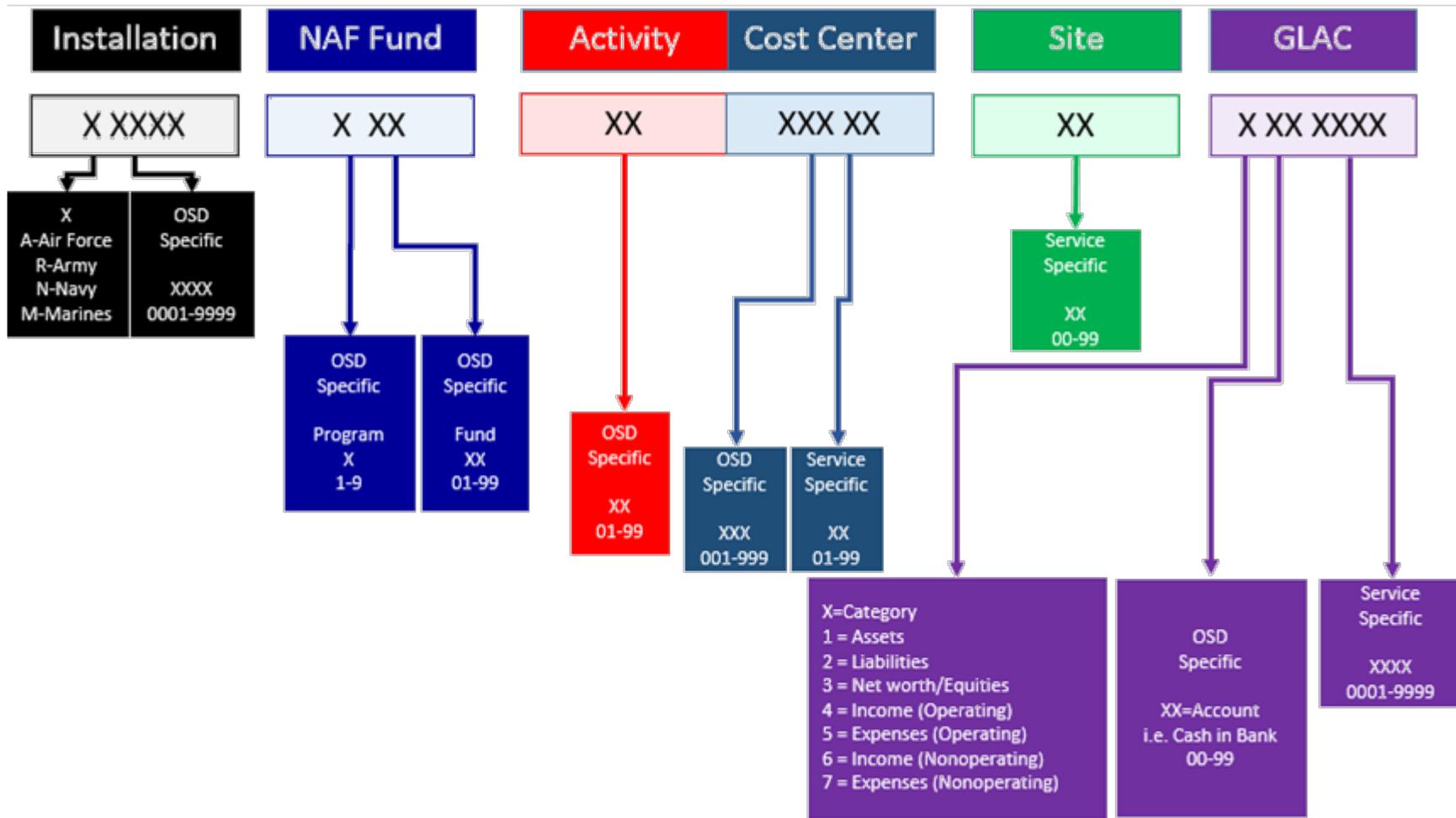


NAFSGL Project Background

- The FMR volume 13 chapter 2 required all NAFLs (except the exchanges) implement the NAF Standard General Ledger (NAFSGL) provided in the FMR by January 31, 2015
 - NAF Accounting RIE of the Task Force on Common Services identified compatibility concerns with the NAFSGL in the FMR
 - Service representatives believed FMR NAFSGL accounts did not reflect the proper accounts needed to record MWR transactions
- OSD and Mil Depts agreed to create a revised NAFSGL that all Services would adopt.
 - Formed NAF Accounting Working Group, held week-long offsite Jan 2014, monthly meetings since to develop NAFSGL and common account framework
 - Initial common account framework (NAFSGL 1.0) was approved in June 30, 2015 and became effective October 1, 2016.
 - Updated common account framework (NAFSGL 2.0) was signed by Mrs. Johnston (DASD(MC&FP)) on January 15, 2019.



Critical Components of Standard Account Code Structure



NAFSGL updates to version 2.0



- Activity Codes Update
- Installation List Update
- General Ledger Activity Codes (GLAC) Update

Activity Codes Update



Added Activity Codes to NAFSG to create three way match between:

- The NAFSGL
- The OP-34 “Quality of Life” budget exhibit
- DoDI 1015.10, Military MWR Programs

Category A MWR Activities Added to NAFSGL

Title	Code
Armed Forces Entertainment	41
Sports and Athletics (Self-Directed, Unit Level, Intramural)	42

Activity Codes Update



Category B MWR Activities Added to NAFSGL

Title	Code
Equestrian Programs - Category B	21
Cable/Community Television	43
Outdoor Recreation Equipment Checkout	44
Special Interests – Amateur Radio	45
Sports Programs Above Intramural Level	46
CD1 Child Development Centers (CDCs)	47
CD2 Family Child Care (FCC)	48
CD3 Supplemental Programs/Resource & Referral/Other (PVV)	49
CD4 School Age Care (SAC)	56

Category C MWR Activities Added to NAFSGL

Title	Code
Joint Service Facilities/AFRCs	57
Horseback Riding Program and Stables - Category C	58
Equipment Rental	59

Installation List Update



- With assistance from all Military Services, updated the NAFSGL installation list to:
 - Spell out acronyms
 - Remove closed/redundant installations
 - Ensure that Joint Bases are aligned with the “Supporting” Service only and removed from the “Supported” Service so there is no redundancy or confusion.
 - Example: Joint Base Anacostia Bolling (JBAB) installation code aligned to Navy (e.g. Supporting). There is no longer a separate Joint Base Bolling installation code aligned to Air Force (e.g. Supported)



General Ledger Account Codes (GLAC) Update

The Military Services requested a re-alignment of the GLACs to group them by the following like categories:

Current Liabilities (200-239):

- (200-204): General Accounts Payable
- (205-219): Employee related liabilities
- (220-229): Transfers & Financial Activities
- (230-234): Unearned Income Activities
- (235-239): Miscellaneous

Operating Expenses (500-599):

- (500-504): Activities associated with COGS
- (505-519): Personnel
- (520-534): Facility and Equipment
- (535-544): Internal Funds Transfer
- (545-599): Miscellaneous

Non-Operating Income (600-699):

- (600-609): Interest, Rebates, and Fees
- (610-619): Personnel
- (620-629): External Income
- (630-639): Realized Gains & Losses
- (640-699): Miscellaneous

