DoD NAFSGL Change Management
Standard Operating Procedure (SOP)
Frequently Asked Questions (FAQs)

Question: Where can I find the blank NAFSGL Change Request (CR) forms?

Answer: The blank NAFSGL CR forms are available on the **DoD NAF Accounting > NAFSGL (defense.gov)** website. On the website, navigate to the box titled "NAFSGL Changes," and locate the section titled "NAFSGL Change Management Process." The blank NAFSGL CR form is available via link titled "NAFSGL Change Request Form."

All other relevant NAFSGL and associated Change Management Process materials are also available on this website, including but not limited to the most current version of the NAFSGL, the Change Management Process Standard Operating Procedure (SOP), and additional training resources.

Question: Do I need to submit a new CR form if my Service is renaming a General Ledger Account Code (GLAC), but not making any changes to other internal accounting processes?

Answer: Please review the most current version of the NAFSGL available on the **DoD NAF Accounting > NAFSGL (defense.gov)** website to determine if any existing GLACs meet your specific needs. If an existing GLAC meets your needs, please use the appropriate existing GLAC. **If no existing GLAC meets your needs or if an existing GLAC would meet your needs if the account name or prefix were to be changed, then please submit a new CR form** with the appropriate information you're requesting to have updated.

Question: Where do I send my completed CR form and Approval Email?

Answer: Please send an email, attaching both your completed CR form **and** the Approval Email from your Military Service's Approver, with the subject line *NAFSGL Change Request-Service Name – MM – YYYY*, to the **OSD NAFSGL Mailbox: osd.pentagon.ousd-p-r.mbx.nafsgl-change-mgmt-request@mail.mil**.

Question: I submitted my completed CR form to the mailbox, now what?

Answer: Once CR forms are submitted to the OSD NAFSGL Mailbox, the OSD NAF Policy Team will perform a validation review of the proposed changes and assign the appropriate subsequent Detailed Prefix(es). The OSD NAF Policy Team may follow up with the POCs who submitted CR forms in the case of outstanding questions. After the validation review, the OSD MWR and Resale Policy Directorate will conduct an initial review of all processed CR forms and determine the pending changes to proceed with for a given quarterly update cadence. Then the OSD NAF Policy Team will share the pending changes with the Military Services via the CATMS tasker system to review the pending

changes and schedule a review meeting to gain concurrence on the pending changes planned for the next updated NAFSGL version.

*Please refer to the NAFSGL Change Management SOP and training resources on the **[DoD NAF Accounting > NAFSGL (defense.gov)](defense.gov)** website for additional information.*

Question: Where can I find my Military Service's requested GLACs included in the new version of the published NAFSGL?

Answer: Each new version of the NAFSGL, published to the **[DoD NAF Accounting > NAFSGL (defense.gov)](defense.gov)** website, will include the following sections:

- **Summary of Changes** – located on page 3 of the document, this section describes the changes in the newly published version of the NAFSGL.
- **GLACs** – location toward the end of the document, this sections lists all the GLACs in the current version of the NAFSGL.
- **New GLAC Additions** – located at the end of the document, this section lists the specific changes to the new version of the NAFSGL (e.g., new GLACs added, existing GLACs updated, previous GLACs removed, etc.).

On the website, navigate to the box titled "NAFSGL Versions," and locate the most current version of the NAFSGL, which should be listed first within this section. *Previous versions of the NAFSGL are also available for reference.*

Question: Where can I find more information on GLAC components and financial statements?

Answer: Please refer to the most current version of the NAFSGL on the **[DoD NAF Accounting > NAFSGL (defense.gov)](defense.gov)** website. On the website, navigate to the box titled "NAFSGL Versions," and locate the most current version of the NAFSGL, which should be listed first within this section. *Previous versions of the NAFSGL are also available for reference.*

For additional information, including descriptions of the GLACs, please refer to the "NAFSGL Financial Statement Mapping" box on the website and location the "NAFSGL Version 6.0 – Financial Statement Mapping" document.

Question: Can I utilize and post to the GLACs that are gray in color within the NAFSGL document?

Answer: No, the gray GLACs represent the summary header accounts that **cannot** be utilized. You must utilize a more detailed GLAC that rolls up to these summary header accounts. *For example, in the*

table below, you would use the second line: 1001; Assets; Cash; Cash in Bank – US; 0001; Checking instead of the first line: 1000; Assets; Cash; Cash in Bank; 0000; Cash In Bank.

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1000	Assets	Cash	Cash In Bank	0000	Cash In Bank
1001	Assets	Cash	Cash In Bank - US	0001	Checking

Question: Why are some GLACs orange in color within the NAFSGL document?

Answer: The orange coloring represents GLACs that are currently reserved and available for use by the Military Services. Military Services can submit requests to use the orange GLACs via CR forms.

Rows where all columns are highlighted orange indicate the Standard Prefix and all other information is reserved and available for use. Rows where only some columns are highlighted orange indicate those specific columns are reserved and available for use.

For example, in the table below, the Detailed Prefixes 0008-0011 are reserved and available for use. If a Military Services needs a new detailed account within the "Cash in Bank – US" standard account, they would need to submit a CR form requesting the appropriate DoD Detailed Account Name.

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1000	Assets	Cash	Cash In Bank	0000	Cash In Bank
1001	Assets	Cash	Cash In Bank - US	0001	Checking
1001	Assets	Cash	Cash In Bank - US	0002	Local Checking Account
1001	Assets	Cash	Cash In Bank - US	0003	Local Bank Compensating Balance
1001	Assets	Cash	Cash In Bank - US	0004	Emergency Local Checking Account
1001	Assets	Cash	Cash In Bank - US	0005	Inter-Company Cash
1001	Assets	Cash	Cash In Bank - US	0006	Money Market Account
1001	Assets	Cash	Cash In Bank - US	0007	Special Checking Account
1001	Assets	Cash	Cash In Bank - US	0008-0011	Reserved