

**SUMMARY OF MAJOR CHANGES TO  
DoD 7000.14-R, VOLUME 13, CHAPTER 2  
“NONAPROPRIATED FUND STANDARD GENERAL LEDGER”**

All changes are denoted by blue font

Substantive revisions are denoted by a ★ preceding the section, paragraph, table, or figure that includes the revision

Hyperlinks are denoted by *underlined, bold, italic, blue font*

<b>PARA</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
All	Reworded chapter for clarity. Added reference and electronic link.	Update

**TABLE OF CONTENTS**

**NONAPPROPRIATED FUND STANDARD GENERAL LEDGER**

★0201 Standard General Ledger Chart of Accounts

## CHAPTER 2

**NONAPPROPRIATED FUND STANDARD GENERAL LEDGER**

★0201 STANDARD GENERAL LEDGER CHART OF ACCOUNTS. The Nonappropriated Fund (NAF) Chart of Accounts is being developed to provide the basic structure for the NAF Standard General Ledger (NAFSGL). The chart of accounts will be designed to provide consistency in financial reporting and meet the Department of Defense Instruction (DoDI) 1015.15, “Establishment, Management, and Control of Nonappropriated Fund Instrumentalities and Financial Management of Supporting Resources,” reporting requirements. When the NAFSGL is completed and approved it will be incorporated in this chapter. NAF accounting offices will continue to use their current chart of accounts until further notice.