

**CHAPTER 2**

**GENERAL LEDGER AND CODING STRUCTURE**

0201 NONAPPROPRIATED FUND ACCOUNTING CLASSIFICATION CODES. The Defense Finance and Accounting Service is developing a uniform system for coding transactions to insure consistency in financial management procedures as well as flexibility in application to either manual or mechanized accounting records in the NAF area. When the standard general ledger account code structure is completed and approved it will be incorporated in this chapter. In the meantime, accounting offices will continue to use their current account code structure until further notice.