

Defense Resale Activities (DRA) Common Chart of Accounts (CCOA) Entity Level Account Alignment

| Account Number | Common Chart of Accounts (CCOA) Account Title | Defense Resale Activities (DRA) Alignment to Common Chart of Accounts (CCOA) | | | | | | | |
|----------------|---|--|--|---------|------------------------------------|---------|------------------------------------|---------|----------------------------|
| | | AAFES | | NEXCOM | | MCX | | DeCA | |
| | | Account | Account Description | Account | Account Description | Account | Account Description | Account | Account Description |
| 1100 | Cash and Cash Equivalents | 002 | Working Funds - World Wide | 10010 | Petty Cash | 1101 | UNDEPOSITED RECEIPTS | 101000 | Fund Balance with Treasury |
| | | 003 | Payday Loans - Germany & UK | 10020 | Change Funds-Temporary | 1102 | CHANGE FUNDS-PERMANENT | | |
| | | 004 | Cash in Banks | 10050 | Change Funds-Permanent | 1103 | CHANGE FUNDS-TEMPORARY | | |
| | | | | 10104 | Europe Euro Bank Accounts | 1104 | PETTY CASH | | |
| | | | | 10105 | Europe USD Funding Account | 1105 | PETTY CASH - FOREIGN | | |
| | | | | 10107 | Foreign IA-Currencies | 1106 | CHANGE FUNDS, FOREIGN | | |
| | | | | 10112 | Japan Utility Deposits | 1107 | 3RD PARTY GIFT CARDS | | |
| | | | | 10113 | Singapore/Chase Manhattan Bank | 1111 | DEPOSITORY ACCT | | |
| | | | | 10115 | Europe USD Clearing-Chk Cashin | 1113 | PR - BANK OF AMERICA | | |
| | | | | 10305 | Conc Acct-Bank of America | 1114 | REPURCHASE AGREEMENTS | | |
| | | | | 10308 | Conc Bk Acct-BNY | 1115 | FOREIGN CURRENCY CHECKING | | |
| | | | | 10314 | BOA-LCR Headquarters | 1116 | SPECIAL CHECKING ACCT | | |
| | | | | 10404 | Domestic ACH | 1117 | AP - BANK OF AMERICA | | |
| | | | | 10405 | CIA-BNY | 1119 | CONCENTRATION BANKING | | |
| | | | | 10406 | CIA-BNY | 1120 | SHORT-TERM CASH RESERVES | | |
| | | | | 10409 | Online Pmt for Returned Checks | 1122 | CREDIT UNION SHARES | | |
| | | | | 10430 | Romania LEU ACH | 1123 | FOREIGN CURRENCY | | |
| | | | | 10431 | UAE Dirham ACH | 1124 | LOCAL CHECKING ACCOUNT | | |
| | | | | 10433 | Kuwait Dinars ACH | | | | |
| | | | | 10435 | Bahrain Dinars ACH | 1129 | BOA OPERATING FUND | | |
| | | | | 10438 | USF ACH | 1721 | LONG-TERM CASH RESERVES | | |
| | | | | 10512 | MWR Change Fund | | | | |
| | | | | 10606 | PR Bk Acct-Outsrcd-BOA | | | | |
| | | | | 10700 | Deposit Bk Acct-Exchanges | | | | |
| | | | | 10750 | Cash in Store | | | | |
| | | | | 10880 | Buypass Visa/MC | | | | |
| | | | | 10881 | Credit Card Payments Clearing Acct | | | | |
| | | | | 10883 | Voyager Credit Cards | | | | |
| | | | | 10886 | CES Visa/MC | | | | |
| | | | | 10887 | CES Discover | | | | |
| | | | | 10889 | CES American Express | | | | |
| | | | | 10893 | Military Star Card | | | | |
| | | | | 10898 | Buypass Debit Card | | | | |
| | | 10899 | WEX Credit Card | | | | | | |
| | | 11020 | Repo/FNMA Agreements | | | | | | |
| | | 24107 | Mil StarCard Funds Clearing | | | | | | |
| 1180 | Short Term Investments | 006 | Short Term Securities | 11020.1 | Repo/FNMA Agreements | 1131 | CERTIFICATES OF DEPOSIT | | |
| | | | | | | 1132 | FEDERAL SECURITIES | | |
| 1200 | Accounts Receivable | 020 | Mechanized Organizational Accounts Receivables | 12210 | Layaway Sales-Clearance | | | 131000 | Accounts Receivable |
| | | 021 | Auth Charge Customer | 12220 | Home Layaways | 1201 | (COMMERCIAL) CRED CARD RECV | | |
| | | 022 | Frozen Year End Accrual | 12230 | Layaways-Yr End Restatement | | | | |
| | | 023 | Vendor Debit Balance | 12300 | Returned Checks | 1203 | CRED CARD RECV - FLEET | | |
| | | 024 | Tax Refund Receivable | 12305 | Centralized Returned Checks | 1206 | DEFERRED PMT CONTRACT | | |
| | | 025 | Employee Advances | 12450 | Due from Patrons-Uniforms | 1207 | GOVERNMENT ACTIVITIES | | |
| | | 027 | Salary Advances | 12520 | Def Pay Recvbl Uniform/Access | 1208 | MAIL ORDERS | | |
| | | 029 | Misc Other Receivables | 12545 | Due from Ditty Bags | 1209 | RETURNED CHECKS | | |
| | | 093 | DIS Checks for Collection | 12546 | Due from US Naval Ships | 1211 | CLAIMS AGAINST VENDORS | | |
| | | 092 | Collection Receivable | 12549 | Due from Health & Comfort | 1212 | CLAIMS AGAINST CARRIER/POST OFFICE | | |
| | | | | 12550 | Due from Govt Agencies-Other | 1213 | CLAIMS AGAINST DSCP-ROD'S | | |
| | | | | 12551 | Due from DeCA-Gift Cards | 1214 | CLAIMS AGAINST DSCP-QDRS | | |
| | | | | 12554 | Due from MSC | 1215 | COUPONS RECEIVABLE | | |
| | | | | 12555 | Due from NJROTC | 1216 | FOOD STAMPS RECEIVABLE | | |
| | | | | 12556 | Due from NROTC | 1217 | FOREIGN NATL PAYROLL OFF | | |
| | | | | 12559 | Due from NAVETS/OSVETS | 1221 | OTHER GENERAL A/R | | |
| | | | | 12560 | Due from USMC-NAVMC604 | 1226 | CREDIT CARD-AMX | | |
| | | | | 12570 | AR Nexmart Operations & Maint | 1231 | ADV/CLAIMS AGAINST EMPL | | |
| | | | | 12610 | RCS Mgmt Fee | 1232 | PAYROLL DEDUCTION ARREARS | | |
| | | | | 12767 | Due fr Appro Fnds-Van Stuffing | 1235 | TRAVEL ADVANCES | | |
| | | 12803 | Centrlzd P/R Clr Acct-Exch | 1251 | MIL STAR REC - SHORT TERM | | | | |
| | | 12804 | Ven Coupons Accept for Redempt | 1253 | HQ-STAR CARD PORTFOLIO | | | | |

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| | | | | 12805 | Coupons Due from Clr Hous | 1303 | AAFES/NEX GIFT CARD REC | | |
| | | | | 12806 | Ven Coupons Redeemed Locally | 1403 | OTHER ACCRUED INCOME | | |
| | | | | 12808 | Centralized Vendor Coupons | | | | |
| | | | | 12809 | A/R Collections via PR Deductn | | | | |
| | | | | 12812 | GCs Due from MCX/AAFES | | | | |
| | | | | 12813 | P/R Advance | | | | |
| | | | | 12814 | AAFES Mail Order Gift Cert | | | | |
| | | | | 12815 | MilStar Profit Receivable | | | | |
| | | | | 12816 | Loans Recvbl-Foreign Nationals | | | | |
| | | | | 12817 | Reward Card Receivable | | | | |
| | | | | 12818 | Due from Contractor-Vending | | | | |
| | | | | 12819 | GC Gas Pumps Clearing Acct | | | | |
| | | | | 12821 | Due from Other Deposits - Base Services | | | | |
| | | | | 12822 | Due from NAVFAC Utility Deposits | | | | |
| | | | | 12823 | Due from Misc Other | | | | |
| | | | | 12824 | Due from Contract Telephone | | | | |
| | | | | 12825 | Due from Emp-Trvl Advance | | | | |
| | | | | 12826 | Due from McDonalds Concessions | | | | |
| | | | | 12829 | Due from Franchised Foods | | | | |
| | | | | 12830 | Due from Marine Corp Exchange | | | | |
| | | | | 12832 | Due from Pension Trust | | | | |
| | | | | 12836 | Due from Ven/Concessionaires | | | | |
| | | | | 12837 | Advertising Co-op Receivable | | | | |
| | | | | 12842 | Due from Eagle Cash-BnkofBosto | | | | |
| | | | | 12843 | Keep it New (KIN) Replacement | | | | |
| | | | | 12844 | Montage Replacement Receivable | | | | |
| | | | | 12850 | Ditty Bag Holding Acct | | | | |
| | | | | 12855 | EE Deferrred FICA Receivable | | | | |
| | | | | 12910 | Ven Debit Balances-Corp | | | | |
| 1290 | Allowance for Doubtful Accounts | 049-16 | Coop Vendor Rec Reserve for Bad Debt Expense | 29117 | Res Bad Debts-Other AR | 1298 | ALLOWANCE FOR DOUBTFUL AC | 131900 | Allowance for Doubtful Accounts |
| | | | | 29118 | Res Bad Debts-Ret Chks | | | | |
| 1300 | Accrued Interest Receivable | 026 | Accrued Interest Receivable (HQ AAFES) | 12807 | Accr Int on Invest & Saving | 1401 | ACCRUED INTEREST | 134000 | Interest Receivable |
| | | | | | | | | 136000 | Penalties and Fines Receivable |
| 1400 | Other Current Assets | 046 | Coupon Book Inventories | 12821 | Inactive-use 14104 Other Dep-B | 1601 | SUPPLIES ON HAND | 141000 | Prepayments and Advances |
| | | 049 | Other Misc Current Assets | 12822 | Inactive-use 14103 NAVFAC Depo | 1602 | MAINTENANCE AND LICENSING CONTRACTS | | |
| | | 071 | Expense Supplies Inventories | 14002 | Deposits Receivable | 1602 | MAINTENANCE CONTRACTS | | |
| | | 081 | Prepaid Insurance | 14005 | PP-Exchange Supplies | 1603 | POSTAGE | | |
| | | 089 | Prepaid Expense - Reallocated | 14008 | PP-Maint Mtrls/Equip Rplmnt | 1605 | PREPAID INSURANCE | | |
| | | | | 14011 | PP-Mail Order Postage/Fees | 1607 | OTHER PREPAID EXPENSES | | |
| | | | | 14012 | PP-Custodial Supplies | | | | |
| | | | | 14017 | PP-Insurance Premiums | | | | |
| | | | | 14019 | Advs for Wrkrs Comp&Pub Liab | | | | |
| | | | | 14020 | Misc Other Assets | | | | |
| | | | | 14021 | P/P Printed Fuel Coupons | | | | |
| | | | | 14025 | Prepaid - Other | | | | |
| | | | | 14029 | Prepaid Franchise Fees | | | | |
| | | | | 14030 | Prepaid Payroll Costs | | | | |
| | | | | 14101 | Pay.Gov Paymnets Clearing Account | | | | |
| | | | | 14102 | NAVFAC Construction Deposits | | | | |
| | | | | 14103 | NAVFAC Utility Deposits | | | | |
| | | | | 14104 | Other Deposits-Base Services | | | | |
| 1500 | Merchandise Inventory | 030 | Distribution Center Expense Allocations | 13101 | Retail Beginning Inventory | 1501 | RETAIL | 152100 | Inventory Purchased for Resale |
| | | 031 | Retail Merchandise Inventory | 13201 | Service Beginning Inventory | 1503 | SERVICES | | |
| | | 032 | Retail MIT - Year end Only | 13301 | L1-Beginning Inventory | 1505 | RECOVERED MILITARY CLOTHING-DSCP | | |
| | | 033 | Unearned Cash Discounts - Retial Merchandise | 13510 | Inv Adj-Layaway Reinstatement | 1506 | RECOVERED - 782 GEAR-DSCP | | |
| | | 034 | Food Merchandise Inventories | 13520 | Reserve for Purchase Discounts | 1511 | GOODS IN TRANSIT-LOCAL | | |
| | | 036 | Service Merchandise Inventories | 13525 | Capitalized DC Inventory Cost | 1513 | GOODS IN TRANSIT-DSCP | | |
| | | 038 | Vending Merchandise Inventories | 13610 | MdseinTransit-EPP Vendors | 1551 | RETAIL CONSUMABLES | | |
| | | 040 | Purchases in Transit | 13611 | Mdse in Tran-Europe Purch | 1560 | NON RMS INVENTORY | | |

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| | | Account | Account Description | Account | Account Description | Account | Account Description | Account | Account Description |
| | | 041 | Purchases in Transit US Vendors | 13700 | PP Frght Clearance-Exch | 1571 | RETAIL-GASOLINE | | |
| | | 042 | Purchases in Transit - Unaudited (Year End Only) | 29220 | Reserve for Markdowns | | | | |
| | | 044 | Merchandise Out for Repair/Replacement | 29230 | Reserve for Sales Returns | | | | |
| | | 099 | Misc Other Assets | 29240 | OOC Shrink Reserve | | | | |
| 1710 | Land | 050 | Land | 16050 | Land | | | | |
| 1720 | Construction in Progress | 059 | Work in Progress | 17310 | WIP-Improvements Construction | 1815 | LOCAL CONST IN PROGRESS | 172000 | Construction in Progress |
| | | | | 17330 | WIP-HQI Funded-Major Equip | 1816 | HQ-CCF CONS IN PROGRESS | | |
| | | | | 17550 | WIP-PPV-Construction Bldg | | | | |
| | | | | 17551 | WIP-PPV-Design Bldg | | | | |
| | | | | 17560 | WIP-PPV-Constr Impr | | | | |
| | | | | 17561 | WIP-PPV-Design Impr | | | | |
| | | | | 17610 | WIP-Local Improvement Constr. | | | | |
| | | | | 17620 | WIP-Local Improvement Design | | | | |
| | | | | 17710 | WIP-Cent Fnd Improve-Construct | | | | |
| | | | | 17720 | WIP-Cent Fnd Improve-Design | | | | |
| | | | | 17730 | WIP-Cent Fnd Improve-Assets | | | | |
| | | | | 17740 | WIP-Cent Fnd Improve-Minor Eq | | | | |
| | | | | 17810 | WIP-Cent Fnd Build-Construct | | | | |
| | | | | 17820 | WIP-Cent Fnd Build-Design | | | | |
| | | | | 17830 | WIP-Cent Fnd Build-Assets | | | | |
| | | | | 17840 | WIP-Cent Fnd Build-Minor Equip | | | | |
| | | | | 17850 | WIP-Code I-InHouse Support | | | | |
| | | | | 17860 | WIP-Code I-Professional Svcs | | | | |
| | | | | 17870 | WIP-Code I-Hardware | | | | |
| | | | | 17880 | WIP-Code I-Software | | | | |
| | | | | 17890 | Project Costs Trf'd to Field | | | | |
| | | | | 17910 | WIP-Japan | | | | |
| | | | | 17920 | WIP-Design | | | | |
| | | | | 17930 | WIP-Asset | | | | |
| | | | | 17940 | WIP-Minor Equip | | | | |
| | | | | 17960 | WIP-Leasehold Improvements | | | | |
| | | | | 24230 | Project Accrual | | | | |
| 1730 | Buildings | 051 | Building & Improvements Subj to Depreciation | 16115 | Completed Third Party Contract | 1811 | BUILDINGS | 173000 | Buildings, Improvemens and Renovations |
| | | | | 16210 | Buildings | | | | |
| | | | | 16220 | Building - PPV | | | | |
| | | | | 16510 | Buildings-Locally Funded | | | | |
| | | | | 16815 | Completed-Cent Fnd Buildings | | | | |
| 1739 | Accumulated Depreciation, Buildings | 052 | A/D - B&I Subj to Depreciation | 26115 | Accum Depr-Third Party Contrac | 1813 | ACCUM DEPR BUILDINGS | 173900 | A/D, Buildings, Improvemens and Renovations |
| | | | | 26210 | Accum Depr-Buildings | | | | |
| | | | | 26220 | Accum Depr-Building-PPV | | | | |
| | | | | 26510 | Accum Depr-Bldg L F | | | | |
| | | | | 26815 | Accum Depr- Compltd C.F.Build | | | | |
| 1740 | Buildings Improvements | 051 | Building & Improvements Subj to Depreciation | 16310 | Building Improvements | 1812 | ALTERATIONS & IMPROVEMENTS | 173000 | Buildings, Improvemens and Renovations |
| | | | | 16330 | Leasehold Improvements | | | | |
| | | | | 16340 | Building Imprv-PPV | | | | |
| | | | | 16610 | Bldg Improve Locally Funded | | | | |
| | | | | 16715 | Completed-Cent Fnd Improvement | | | | |
| | | | | 39117 | Donated Capital | | | | |
| 1749 | Accumulated Depreciation, Buildings Improvements | 052 | A/D - B&I Subj to Depreciation | 26310 | Accum Depr-Bldg Improvement | 1814 | ACCUM DEPR ALTER & IMPROV | 173900 | A/D, Buildings, Improvemens and Renovations |
| | | | | 26330 | Accum Depr-Leasehold Imprv | | | | |
| | | | | 26340 | Accum Depr-Bldg Imp-PPV | | | | |
| | | | | 26610 | Accum Depr-Bldg Imp L F | | | | |
| | | | | 26715 | Accum Depr- Compltd C.F.Improv | | | | |
| | | | | 39118 | Donated Capital-Contra | | | | |
| 1750 | Furniture, Fixtures and Equipment | 053 | Automobiles Subj to Depreciation | 16105 | Pre-Lawson FA Equipment | 1801 | PROPERTY & EQUIPMENT | 175000 | Equipment |
| | | 055 | Equipment Subj to Depreciation | 16110 | Equipment | 1805 | PROPERTY IN PROGRESS | | |
| | | 057 | Other Fixed Assets Subj to Depreciation | 16405 | PreLawson FA-Equip Locally Fnd | | | | |
| | | 073 | Equipment & Other Fixed Assets for Issue | 16410 | Equipment-Locally Funded | | | | |
| | | | | 16996 | IT Fixed Asset Clring-000000 o | | | | |
| | | | | 16997 | Fixed Asset Clearing Account | | | | |

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| 1759 | Accumulated Depreciation, Furniture, Fixtures and Equipment | 054 056 058 | A/D - Auto Subj to Depreciation A/D - Equip Subj to Depreciation A/D - Other Fixed Assets Subj to Depreciation | 26105 26110 26405 26410 | Pre Lawson Accum Depr-Equip Accum Depr-Equip PreLawson Accum Depr Equip LF Accum Depr Equip Locally Fnd | 1802 | ACCUM DEPR - PROP & EQUIP | 175900 | A/D, Equipment |
| 1810 | Assets under Capital Lease | | | | | | | 181000 | Assets Under Capital Lease |
| 1819 | Accumulated Depreciation, Assets under Capital Lease | | | | | | | 181900 | A/D, Assets Under Capital Lease |
| 1820 | Information Technology | | | | | | | 183000 183200 | Internal-Use Software Internal-Use Software In Development |
| 1829 | Accumulated Depreciation, Information Technology | | | | | | | 183900 | Accumulated Amortization, Internal-Use Software |
| 1910 | Long Term Investments and Securities | 012 | Long Term Investments | 11020.2 | Repo/FNMA Agreements | 1701 1702 | CERTIFICATE OF DEPOSIT FEDERAL SECURITIES | | |
| 1940 | Other Noncurrent Assets | 084 091 | Other Misc Prepaid Expenses Claims Receivable | | | | | | |
| 1970 | Supplemental Plan Assets | 096 | Supplemental Plan Assets | | | | | | |
| 2100 | Accounts Payable | 101 102 103 106 107 109 | Regular Vendors - CONUS A/P A/P Unaudited - Regular OES A/P Suspense for Reissued Checks- Adj A/P Due Under Agreement DPP Payment Due Misc A/P | 20101 20111 20120 20121 20165 | Vouchers Pay-Audited Receipt of Ven Pmts-Clr Acct Vouchers Pay-Unaudited Trade A/P Clearing Vouchers Pay-Unaudited-Overage | 2101 2102 2104 2108 | VOUCHERS PAYABLE VENDOR INVOICES NOT REC'D DSCP INVOICES NOT REC'D OTHER CURRENT LIABILITIES | 211000 | Accounts Payable |
| 2200 | Employment Related Liabilities | 111 133 137 138 139 141 | Accrued Personnel Costs Federal Withholding Taxes Payable SS Taxes Payable - US Employees Salary Allotments Payable - US Employees Other Payroll Deductions Payable State/Foreign/Payroll/Ins Taxes Payable | 21101 21206 21209 21224 21229 21235 21237 21238 21239 21240 21241 21243 21244 21246 21247 21251 21252 21268 21302 21303 21501 21505 21526 24155 29954 | Salaries & Wages Payable P/R Deductions-Org Dues Domestic Partner Imputed Incom Emp W/H Retirement Annuity Emp W/H Long Term Disability Emp W/H Opt Group Life Emp W/H HMO Plans Emp W/H Dependent Life Emp W/H Fed Income Tax Emp W/H State/Terr Inc Tax Emp W/H Municipal Inc Tax Inc Tax W/H-LN Emp Emp W/H FICA Tax SS Tax W/H-LN Emp Emp W/H StandAlone Dental Emp W/H Health Care FSA Emp W/H Dependent Care FSA Emp W/H Long Term Care Accr Soc Sec Taxes-LN Emp Accrued FICA Taxes Health Ins Contr-LN Emp LN Sevr Pay-Pension Fund 401K Plan Garnishment(DD139) Clearing AC Res for LN Employee Bonuses | 2201 2202 2204 2205 2301 2302 2305 2307 2308 2309 2315 2316 2321 2322 2331 2332 2333 2334 2335 2501 2503 | FEDERAL INCOME TAX W/HELD OASDI/MEDICARE TAX W/H STATE/CITY TAX W/HELD STATE/CITY TAX W/HELD GROUP RETIREMENT GROUP BENEFITS HQ-CIVIL SERVICE RET SYS HQ-FED EMP RET SYSTEM HQ-THRIFT SAVINGS PLAN 401(K) EMPLOYEE CONTRIBUTION NET PAY DIRECT DEPOSIT OTHER WITHHOLDING HQ-GROUP RETIREMENT EMPLOYER (ER) SHARE BENEFIT PREMIUM LONG-TERM CARE BENEFITS WH HQ - 401(K) LIABILITY 401(K) LOAN PAYABLE (FIELD) FLEXIBLE SPENDING PLAN SHORT TERM DISABILITY INCOME REPLACEMENT PLAN ACCRUED SALARIES & WAGES ACCRUED UNEMPLOYMENT COMP | 221300 222500 265000 298500 | Employer Contributions and Payroll Taxes Payable Unfunded FECA Liability Actuarial FECA Liability Liability for Non-Entity Assets Not Reported on the Statement of |
| 2220 | Accrued Annual Leave | 112 | Accrued Vacation Leave Payable | 21401 21402 21404 21410 | Reserve-Annual Leave Reserve-Annual Leave LocalNatl Res-Holiday Pay-LN Resv-Disabled Veteran Lv | 2502 | ACCRUED ANNUAL LEAVE | 222000 | Unfunded Leave |
| 2260 | Post Retirement Benefits, Current | 140 | Pension liability - All Plans | 29612.1 | Post Retire Exp-Accrued | | | 221500 229000 | Other Post Employment Benefits Due and Payable Other Unfunded Employment Related Liabilities |
| 2310 | Short Term Capital Lease Liability | | | | | 2130 | CAPITAL LEASE OBLIGATIONS | | |
| 2320 | Reserve for Self-Insurance, Current | 134 178 | Group Insurance Payable Reserve for Self-Insurance | 29550.1 29650 | SIR Wrkrs Comp-Claim Res Group Medical Plan-IBNR | | | | |
| 2390 | Other Accrued Liabilities | 169-08 169-10 169-11 | Military Star Rewards Card Liability Military Star Rewards Points Liability Military Star Points Expiration | 24101 24119 | Misc Accts Payable-General Credit Card Fee Clr Acct | 2504 | OTHER ACCRUED LIABILITIES | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity |

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| | | 117 | Accrued Professional Services Payable | 24126 | Franchise Fee-Mrkting Contribs | | | | |
| | | 123 | Accrued Insurance Payable (OES/HQ) | 24127 | Concessionaire Clr Acct | | | | |
| | | 125 | Accrued Freight-In Payable | 24128 | Res Trvl Exp Contract Emp | | | | |
| | | 127 | Accrued Credit Card Fees | 24129 | AR EDI Clearing | | | | |
| | | 129 | Misc Accrued liabilities | 24131 | AP Audit FY 09 | | | | |
| | | | | 24132 | AP Audit FY 12 | | | | |
| | | | | 24133 | AP Audit FY 11 | | | | |
| | | | | 24134 | AP Audit FY 14 | | | | |
| | | | | 24135 | AP Audit FY10 | | | | |
| | | | | 24136 | AP Audit FY16 | | | | |
| | | | | 24140 | AP Audit FY19 | | | | |
| | | | | 24141 | AP Audit Fees FY13 | | | | |
| | | | | 24142 | AP Audit Fees FY17 | | | | |
| | | | | 24144 | AP Audit FY15 | | | | |
| | | | | 24149 | CA Lead Excise Tax Payable | | | | |
| | | | | 24153 | Tax Free ITA Fuel Coupons | | | | |
| | | | | 24202 | Accrued Expenses | | | | |
| | | | | 39020 | Nexmart Retained Earnings | | | | |
| 2410 | Dividends Payable | 150 | Dividends Payable | 23160 | Profit Sharing Plan-Div Payable | | | | |
| 2415 | Interest Payable | 128 | Accrued Interest Payable (HQ) | | | | | | |
| 2420 | Claims Payable | 122 | Accrued Liability - Self Insurance Claims | | | | | | |
| 2490 | Other Current Liabilities | 104-02 | Short Term Loans Payable | 22001 | Customer Dep-Spec Orders | 2111 | AAFES/NEX GIFT CARD PAY | | |
| | | 104-03 | Discount on Short Term Payable | 22004 | Customer Dep-Layaways | | | | |
| | | | | 23150 | Afloat Telephones Profits Pay | 2121 | SHORT TERM LOANS PAYABLE | | |
| | | 135 | Regular Contributions Retirement Plan | 24102 | Nexcard Sales-Concessionaires | 2311 | SAVINGS ACCOUNTS | | |
| | | 142 | Other Unredeemed Coupons (OES) | 24105 | Wire Transfer Clearing Acct | 2313 | UNION DUES | | |
| | | 143 | Customer Deposits | 24108 | Concessionaire Deposits | 2314 | CHARITABLE CONTRIBUTIONS | | |
| | | 144 | Unclaimed Wages | 24110 | Video Tape Ren-Security Dep | 2601 | SPECIAL ORDERS | | |
| | | 145 | Retirement Savings Plan | 24111 | UnID Cash Recpts Clr Acct | 2602 | GIFT CERTIFICATES | | |
| | | 146 | Concessionaire Deposits | 24112 | Vendor Correction Clr Acct | 2603 | DEPOSITS ON RENT/CONTAIN | | |
| | | 147 | Security Deposit LIF | 24113 | Retail Display Vendor Allow | 2607 | RECRUIT COUPONS | | |
| | | 149 | Misc Current Liabilities | 24114 | Vendor Rebate Clr Acct | 2614 | GIFT CARDS | | |
| | | 160 | Govt of Japan Basic Wage Offset | 24117 | Telecom Advance Pmts Clr Acct | | | | |
| | | | | 24121 | ENEL-Customer Deposits | | | | |
| | | | | 24122 | A/R Cash Receipts Clr Acct | | | | |
| | | | | 24125 | Student Meal Coupons | | | | |
| | | | | 24145 | Unredeemed Gift Cards | | | | |
| | | | | 24150 | Good Student Awards-Clearance | | | | |
| | | | | 24151 | Due to NMCRS | | | | |
| | | | | 24152 | Sailor of the Year-Clearance | | | | |
| | | | | 24156 | Due to Assoc Rec Committee | | | | |
| | | | | 24166 | 3rd Party GC-DeCA | | | | |
| | | | | 24167 | 3rd Party GC-Financial | | | | |
| | | | | 24168 | 3rd Party GC-Vendor Specific | | | | |
| | | | | 24169 | Micro Market Card | | | | |
| | | | | 25121 | Due To/Frm NL-Net Contrib | | | | |
| | | | | 25181 | Due To/From Nexmart | | | | |
| | | | | 25202 | Due To/From NEXCOM | | | | |
| | | | | 26910 | Government of Japan Funding | | | | |
| | | | | 26911 | Gov Japan Funding Benefits | | | | |
| | | | | 28305 | Marine Corp L-1 Inv-Govt Owned | | | | |
| | | | | 28306 | RCS Deferred Credit-Govt Owned | | | | |
| | | | | 28309 | TFU Stock Fund | | | | |
| | | | | 28310 | TFU Rollout Funding | | | | |
| | | | | 28311 | L1 Inventory RODS | | | | |
| | | | | 39010 | Error Suspense | | | | |
| 2510 | Liability for Pension Benefits | 169-01 | Accrued Pension Liability - Basic | 19010 | Prepaid Pension Costs | | | 221500 | Other Post Employment Benefits Due and Payable |
| | | 169-02 | Accrued Pension Liability - EMP | | | | | | |
| | | 169-04 | Accrued Pension Liability - UK | | | | | | |
| | | 169-05 | Accrued Pension Liability - Other | | | | | | |

Defense Resale Activities (DRA) Common Chart of Accounts (CCOA) Entity Level Account Alignment

| Account Number | Common Chart of Accounts (CCOA) Account Title | Defense Resale Activities (DRA) Alignment to Common Chart of Accounts (CCOA) | | | | | | | |
|----------------|--|--|---|---------|--------------------------------------|---------|-------------------------------|---------|----------------------------------|
| | | AAFES | | NEXCOM | | MCX | | DeCA | |
| | | Account | Account Description | Account | Account Description | Account | Account Description | Account | Account Description |
| | | 169-07 | Accrued Liability - Group Health (Active VEBA) | | | | | | |
| 2540 | Long Term Loans Payable | 104-05 | Long Term Loans Payable | | | 2802 | LONG TERM LOANS PAYABLE | | |
| 2590 | Long Term Capital Lease Liability Payable | | | | | 2830 | CAP LEASE OGLIGATIONS | | |
| 2610 | Reserve for Self-Insurance, Long Term | 173 | Provision for Workers Comp - Claims Outstanding | 29510 | Clms Pend-O/S Transship Losses | | | | |
| | | | | 29550 | SIR Wrks Comp-Claim Res | | | | |
| | | | | 29670 | Short Term Disability-IBNR | | | | |
| | | | | 29700 | SIR-Other Insurance-IBNR | | | | |
| 2620 | Other Employee Benefits | 113 | Accrued Other Employee Benefits Payable | 29910 | Res for LN Retir Allow/Sev Pay | 2820 | OTHER LONG-TERM LIABILITIES | | |
| 2630 | Post Retirement Benefits, Long Term | 169-03 | Accrued Liability - Post Retirement Medical | 29612 | Post Retire Exp-Accrued | | | | |
| 2910 | Environmental Liabilities | | | | | | | 299500 | Estimated Cleanup Cost Liability |
| 2990 | Other Long Term Liabilities | | | 23160.1 | Profit Sharing Plan-Div Payabl - L/T | 2701 | FUNDS HELD IN TRUST | | |
| | | | | | | 2750 | CONTINGENT LIABILITIES | | |
| | | | | | | 2751 | GENERAL CONTINGENCIES | | |
| | | | | | | 2800 | LONG-TERM LIABILITIES | | |
| | | | | | | 2801 | MARINE CORPS STOCK FUND | | |
| | | | | | | 2805 | MCSS LOAN - 782 GEAR | | |
| | | | | | | 2811 | MCSS INV ADJ | | |
| | | | | | | 2812 | MCSS INV ADJ-782 GR | | |
| 3050 | Net Assets Acquired | 178 | Reserve for Self-Insurance | 34010 | Net Worth Acqd-Exchanges | | | | |
| | | 181 | Net Earnings | 34020 | Net Wrth Acqd-BUPERS/BRAC | | | | |
| | | | | 34030 | Net Wrth Capitalization FA Eq | | | | |
| | | | | 34040 | Net Assets Acqd-Cons Pkg Store | | | | |
| 3100 | Unexpended Appropriations | | | | | | | 310000 | Unexpended Appropriations |
| | | | | | | | | 310700 | Unexpended Appropriations - Used |
| 3200 | Other Comprehensive Income | 193 | Other Comprehensive Income | 39305 | Accum Oth Comprehensive Income | | | | |
| 3300 | Retained Earnings | 199 | Net Worth AAFES | 36001 | RE Prior Year | 3401 | RETAINED EARNINGS | 331000 | Cumulative Results of Operations |
| | | | | 36002 | Undist Retained Earnings | 3101 | HQ-COMPOSITE INS RESERVE | | |
| | | | | | | 3109 | HQ-MED INS RESERVE | | |
| | | | | | | 3501 | UNDISTRIBUTED PROFIT | | |
| 5100 | Revenue from Sales from Retail Operations | 200 | Retail Sales | 40100 | Sales-Retail Depts | 4101 | GROSS SALES - DIRECT | 510000 | Revenue from Goods Sold |
| | | 201 | Food Sales | 40150 | Sales-CoOP Retail Depts | 4103 | RETURNED SALES - DIRECT | | |
| | | 202 | Vending Sales | 40118 | NEX Coupons-Contra Sales | 4104 | TERMINAL MD/DISCOUNT DIRECT | | |
| | | 203 | Services Sales | 40300 | Sales-Service Depts | 4124 | INTRA MCCS SALES | | |
| | | 204 | Retail Discounts on Sales | 40350 | Sales-CoOP Service Depts | 4301 | SERVICES/FEES | | |
| | | 206 | Services Discounts on Sales | | | 4303 | RETURNED SALES-SERVICES | | |
| | | 210 | Food Discounts on Sales | | | 4304 | TERMINAL MD - SERVICES | | |
| | | 225 | In-Store Service Sales | | | 4601 | GROSS SALES NON-RMS | | |
| | | 226 | In-Store Service Sales Discounts | | | 4603 | RETURNED SALES NON-RMS | | |
| | | 231 | Resilian Sales | | | 4604 | TERMINAL MD/DISCOUNT NON-RMS | | |
| | | 235 | SBT (Scan Based Trading) Sales | | | | | | |
| 5200 | Revenue from Motor Fuel Sales | 200-02 | Retail Fuel Sales | 40300.1 | Revenue from Motor Fuel Sales | 4171 | GROSS SALES-GASOLINE | | |
| | | | | | | 4174 | TERMINAL MD/DISCOUNT-GASOLINE | | |
| 5300 | Net Concession Income | 223 | Income from Concession Activities - Regular | 60300.1 | Concession Income Reclass | 8207 | OTHER COMMISSIONS | | |
| | | | | 60300 | Income Concessionaire | | | | |
| | | | | 60301 | Conc Income-Taco Bell | | | | |
| | | | | 60302 | Conc Income-Snackbar/Deli | | | | |
| | | | | 60303 | Conc Income-Pizza Hut | | | | |
| | | | | 60304 | Conc Income-Five Guys Burgers | | | | |
| | | | | 60306 | Conc Income-DunkinDonuts | | | | |
| | | | | 60307 | Conc Income-Rubio's | | | | |
| | | | | 60308 | Conc Income-Great Steak | | | | |
| | | | | 60309 | Conc Income-SpecialCoffee | | | | |
| | | | | 60310 | Conc Income-Rice King | | | | |
| | | | | 60311 | Conc Income-Food Truck | | | | |
| | | | | 60312 | Conc Income-Hot Dog Cart | | | | |
| | | | | 60313 | Conc Income-Pizza Concepts | | | | |
| | | | | 60314 | Conc Income- Blimpie's | | | | |
| | | | | 60315 | Conc Income-Dominic's | | | | |
| | | | | 60316 | Conc Income-Natures Table | | | | |

Defense Resale Activities (DRA) Common Chart of Accounts (CCOA) Entity Level Account Alignment

| Account Number | Common Chart of Accounts (CCOA) Account Title | Defense Resale Activities (DRA) Alignment to Common Chart of Accounts (CCOA) | | | | | | | |
|----------------|---|--|----------------------------------|--------------|---------------------------------------|---------|---------------------------|---------|---------------------------|
| | | AAFES | | NEXCOM | | MCX | | DeCA | |
| | | Account | Account Description | Account | Account Description | Account | Account Description | Account | Account Description |
| | | | | 60317 | Conc Income-Smoothie | | | | |
| | | | | 60318 | Conc Income-Del Taco | | | | |
| | | | | 60319 | Conc Income-Popeye's | | | | |
| | | | | 60320 | Conc Income-PBE Concepts | | | | |
| | | | | 60321 | Conc Income-BBQ Concepts | | | | |
| | | | | 60322 | Conc Income-Famous Famiglia | | | | |
| | | | | 60323 | Conc Income-Panda Express | | | | |
| | | | | 60324 | Conc Income-Taco Del Mar | | | | |
| | | | | 60325 | Conc Income-Asian Concepts | | | | |
| | | | | 60326 | Conc Income-Starbucks | | | | |
| | | | | 60327 | Conc Income-Wayback Burgers | | | | |
| | | | | 60328 | Conc Income-Snack/Cafeteria | | | | |
| | | | | 60329 | Conc Income-Arby's | | | | |
| | | | | 60330 | Conc Income-Green Bean | | | | |
| | | | | 60331 | Conc Income-Chili's | | | | |
| | | | | 60332 | Conc Income-Tim Horton's | | | | |
| | | | | 60333 | Conc Income-Bojangles | | | | |
| | | | | 60335 | Conc Income-5StarEspresso | | | | |
| | | | | 60336 | Conc Income-FirehouseSubs | | | | |
| | | | | 60337 | Conc Income-Sbarro's | | | | |
| | | | | 60338 | Conc Income-Burger King | | | | |
| | | | | 60339 | Conc Income-Wendy's | | | | |
| | | | | 60340 | Conc Income-Auntie Anne's | | | | |
| | | | | 60341 | Conc Income-IHOP Express | | | | |
| | | | | 60343 | Conc Income-Jack in the Box | | | | |
| | | | | 60344 | Conc Income-Brueggers | | | | |
| | | | | 60345 | Conc Income-Qdoba | | | | |
| | | | | 60346 | Conc Income-Fresh Kitchen | | | | |
| | | | | 60348 | Conc Income-BaskinRobbins | | | | |
| | | | | 60349 | Conc Income-Mexican Concepts | | | | |
| | | | | 60350 | Conc Income-Subway | | | | |
| | | | | 60352 | Conc Income-MWR Food Concepts | | | | |
| | | | | 60353 | Conc Income-Quiznos | | | | |
| | | | | 60354 | Conc Income-Raising Cane | | | | |
| | | | | 60355 | Conc Income-Fooda | | | | |
| | | | | 60356 | Conc Income-Pioneer Pizza | | | | |
| | | | | 60357 | Conc Income-O-Kizushi | | | | |
| | | | | 60358 | Conc Income-FBCB's Concessions | | | | |
| | | | | 60380 | Conc Inc-M0-Car Rental | | | | |
| | | | | 60381 | Conc Inc-Vended DVD/Game Renta | | | | |
| | | | | 60385 | Conc Inc-K9-Sprint | | | | |
| | | | | 60390 | Conc Inc-K9-AT&T | | | | |
| | | | | 60400 | Conc Inc-K4-McDonalds | | | | |
| | | | | 60402 | Conc Inc-K4-OthrFastFood | | | | |
| | | | | 60500 | Concession Receipts/Sales | | | | |
| | | | | 60600 | Concess Pmts to Vendors | | | | |
| | | | | 64010 | Management Fee-Concession | | | | |
| | | | | 64200 | Utility Exp-Concessionaire | | | | |
| | | | | 64300 | Commission Exp-Concessions | | | | |
| | | | | 64500 | Misc Other Exp-Concession | | | | |
| 5400 | Appropriated Funding | | | | | | | 570000 | Expended Appropriations |
| 5510 | Revenue from Patron surcharge | | | | | | | 510000 | Revenue from Goods Sold |
| 5590 | Other Operating Revenue | 212 | Retail Plant Cost of Goods | 70002 | Store Provided Bag Fee | 8201 | MONEY ORDERS/TRAVELERS CK | 578000 | Imputed Financing Sources |
| | | 213 | Food Plant Cost of Goods | 70004 | Miscellaneous Income | | | | |
| | | 214 | Service Plant Cost of Goods | 70009 | Income Mail Orders | 8320 | OTHER INCOME | | |
| | | 216 | Retail Plant Regular Issues | 70011 | Revenue from FrontEnd Fixtures | 8321 | REIM FOR NAFI SERVICES | | |
| | | 218 | Food Plant Issues | 70016 | Restocking Fee | 8322 | FEES AND CHARGES | | |
| | | 219 | Service Plant Issues | 70029 | Serv Chg-Sales to Other Actv | 8401 | DSCP MANAGEMENT FEE | | |
| | | 220 | Retail Cash Discounts Earned | 70030 | Service Charges | 8402 | DSCP RETAIL LOSS ALLOW | | |
| | | 230 | Lifestyle Center Occupant Income | 79001 | CoOP Efforts Expense Offset | 8404 | DSCP RECOVERED MIL CLO | | |

Defense Resale Activities (DRA) Common Chart of Accounts (CCOA) Entity Level Account Alignment

| Account Number | Common Chart of Accounts (CCOA) Account Title | Defense Resale Activities (DRA) Alignment to Common Chart of Accounts (CCOA) | | | | | | | |
|----------------|--|--|---|---------|--|---------|-------------------------------------|---------|---------------------|
| | | AAFES | | NEXCOM | | MCX | | DeCA | |
| | | Account | Account Description | Account | Account Description | Account | Account Description | Account | Account Description |
| | | 241 | Income from Agency Activities | | | 8406 | DSCP OTHER INCOME | | |
| | | 242 | Income from POL Coupon Books (OSE) | | | | | | |
| | | 243 | Income from Procurement Sales | | | | | | |
| | | 256 | Wrapping and Packing Income | | | | | | |
| | | 257 | Distribution Vendor Allowances | | | | | | |
| | | 260 | Collection Income | | | | | | |
| | | 262 | Income from Organization Exp/Backhaul | | | | | | |
| | | 264 | Income from Customer Deposits | | | | | | |
| | | 282 | Write off of Stale Dated or Unclaimed Checks | | | | | | |
| | | 283 | Salvage Income | | | | | | |
| | | 290 | Other Misc Income | | | | | | |
| | | 292 | IRS Program Payments | | | | | | |
| | | 293 | Securities | | | | | | |
| | | 297 | Other Income Transfers | | | | | | |
| | | 261 | Finance Income | | | | | | |
| | | 263 | Income from Dishonored Check Collections | | | | | | |
| 5710 | Non-Operating Income | 280 | Profit/Loss from Sale or Disposal of Fixed Assets | 70000.1 | Misc Inc reclasses fr a/c 70004 | 8101 | INTEREST INCOME | | |
| | | 309 | Gain or Loss on Foreign Currency | 54075 | Gain/Loss F.Curr-A/P Other | 8110 | PREM/DISC FED SECURITIES | | |
| | | | | 54076 | Gain/Loss F.Curr-Currency Sale | 8305 | AAFES/NEXCOM PROFIT DISTRIBUTION | | |
| | | | | 54077 | Gain/Loss F.Curr-Vendors/Concessions | 8308 | REIM FOR LOST PROPERTY | | |
| | | | | 54078 | Gain/Loss F.Curr-Payroll | 8309 | ATM FEES | | |
| | | | | 54080 | Gain/Loss F.Curr-Off Base Utility Rent | 8310 | CURR CONVERSION GAIN/LOSS | | |
| | | | | 70006 | Int Income Deferred Pay Pln | 8311 | COUPON FEES | | |
| | | | | 70019 | Interest Income | 8312 | SALVAGE/RECYCLE INCOME | | |
| | | | | 70027 | Proceeds from Sale of FA | 8313 | ADVERTISEMENT INCOME | | |
| | | | | 70049 | USMC Management Fee | 8314 | CASH DISC NONRESALE | | |
| | | | | 70060 | MilStar Profit Sharing | 8315 | SERV CHGS GOV'T SALES | | |
| | | | | 80003 | Project Cancellation Exp | 8316 | BAD CHECK SERV CHRГ | | |
| | | | | | | 8318 | CANCELLATION OF AGED CKS | | |
| | | | | | | 8319 | INVENTORY OVERAGES/SHORTAGES | | |
| | | | | | | 8326 | CONTRIBUTIONS, GRANTS AND DONATIONS | | |
| | | | | | | 8328 | SPECIAL ORDER SURCHARGE/HANDLING | | |
| | | | | | | 8329 | TREASURY OFFSET PROGRAM(TOP) INCOME | | |
| | | | | | | 8330 | GOVERNMENT PURCHASE CARD REBATE | | |
| | | | | | | 8332 | CIVIL RECOVERY FEE | | |
| | | | | | | 8503 | GAIN/LOSS FIXED ASSET DSP | | |
| | | | | | | 8504 | GAIN/LOSS ON CONTAINERS | | |
| 6100 | Cost of Goods Sold | 205 | Vending Cost of Goods | 45100 | Cost Of Sales-Retail Depts | 5101 | GROSS PURCHASES | 650000 | Cost of Goods Sold |
| | | 207 | Retail Cost of Goods | 45150 | Cost of Sales-CoOP Retail Depts | 5102 | RETURNED PURCHASES | | |
| | | 208 | Food Cost of Goods | 45300 | Cost of Sales-Service Dpts | 5103 | FREIGHT | | |
| | | 209 | Services Cost of Goods | 45350 | Cost of Sales-CoOP Service Depts | 5104 | FREE GOODS | | |
| | | 211 | Cost of Sales DC/Retail Non-Stock Ledger | 45640 | Cash Discounts Based On Terms | 5105 | VENDOR INVOICE ADJUSTMENT | | |
| | | 215 | SBT Sales Discounts | 45709 | Other COGS-Departmental | 5106 | TRADE/VOLUME DISCOUNTS | | |
| | | 232 | Resilian Cost of Sales | 45710 | Other COGS Adjustments | 5107 | PURCHASES COST ADJUSTMENT | | |
| | | 234 | In-Store Services Cost of Goods | 45720 | Whse Phys Inv Over/Short | 5108 | TRADE/DSPLY PERFORM ALLOW | | |
| | | 236 | SBT Cost of Goods Sold | 45740 | Prior Year Adj-Exchanges | 5109 | VENDOR PRICE CHG SUPPORT | | |
| | | 252 | Food Plants Profits/Losses | 45741 | Prior Year Adj-Warehouse | 5110 | SURVEYS | | |
| | | | | 50521 | Trucking Expense Repairs | 5111 | WHSE MERC PERCENT ADJUST | | |
| | | | | 50720 | Trucking Exp-Maintenance | 5112 | PRIOR YEAR RECEIVERS | | |
| | | | | 51050 | Freight & Express | 5113 | MDSE SHORT/DAMAGED IN TRANSIT | | |
| | | | | 51051 | Freight Out | 5114 | CASH DISCOUNT/RESALE | | |
| | | | | 51055 | Freight In | 5601 | GROSS PURCHASES NON-RMS | | |
| | | | | 70008 | Serv Chrg Lyawy Cancl | 5602 | RETURNED PURCHASES NON-RMS | | |
| | | | | 70010 | Misc Income-Vendors | 5603 | NON-RMS FREIGHT | | |
| | | | | 70012 | Restitution/Civil Demand | 5605 | VENDOR INVOICE ADJ - NON-RMS | | |
| | | | | 70013 | Delivery Fees | 5610 | SURVEYS NON-RMS | | |
| | | | | 70014 | Home Layaway Service Charge | 5614 | CASH DISCOUNTS/RESALE - NON-RMS | | |
| | | | | 70015 | Delivery Income-In House | | | | |
| | | | | 70020 | Purchase Discounts Taken | | | | |
| | | | | 70023 | Income-Coupon Redemption | | | | |

Defense Resale Activities (DRA) Common Chart of Accounts (CCOA) Entity Level Account Alignment

| Account Number | Common Chart of Accounts (CCOA) Account Title | Defense Resale Activities (DRA) Alignment to Common Chart of Accounts (CCOA) | | | | | | | |
|----------------|--|--|----------------------------------|---------|--------------------------------|---------|-------------------------------|---------|----------------------------------|
| | | AAFES | | NEXCOM | | MCX | | DeCA | |
| | | Account | Account Description | Account | Account Description | Account | Account Description | Account | Account Description |
| | | | | 70024 | Income-AP Audit | | | | |
| | | | | 90250 | Expense Allocation Credit | | | | |
| | | | | 90290 | Whse Expense Allocation | | | | |
| 6200 | Cost of Motor Fuel Sales | 207-02 | Retail Cost of Goods - Gasoline | 45300.1 | Cost of Sales-J3 | 5171 | GROSS PURCHASES-GASOLINE | | |
| | | | | | | 5174 | CASH DISCOUNTS - GAS | | |
| | | | | | | 5175 | VENDOR INVOICE ADJ - GAS | | |
| | | | | | | 5199 | GROSS PURCHASES-COST VARIANCE | | |
| 6310 | Civilian Personnel Salaries and Wages | 301 | Personnel Costs Dollar Paid | 50110.1 | Unclaimed Wages Reclaim | 6101 | SALARIES AND WAGES | 610000 | Operating Expenses/Program Costs |
| | | 308 | Personnel Costs Transfers | 50100 | Payroll | 6139 | OVERTIME | | |
| | | | | 50110 | Payroll | 6140 | TRAIN SAL/WAGE | | |
| | | | | 50111 | H4-P/R Receiving & Shipping | 6191 | L/N SALARIES & WAGES | | |
| | | | | 50112 | H8-P/R Selling PR | 6198 | L/N OVERTIME | | |
| | | | | 50113 | Convenience Care Pay | | | | |
| | | | | 50114 | Incentive Pay | | | | |
| | | | | 50120 | Overtime | | | | |
| | | | | 50121 | Overtime-Rec & Shipping (H4) | | | | |
| | | | | 50122 | Overtime-Dir Selling (H8) | | | | |
| | | | | 50135 | Local National Payroll | | | | |
| | | | | 50136 | Local National Sick Leave | | | | |
| | | | | 50140 | Bonus Expense | | | | |
| | | | | 50150 | Sick Leave | | | | |
| | | | | 50155 | Family Sick Leave | | | | |
| 6320 | Civilian Personnel Services and Benefits | 303 | Other Employee Benefits | 50200 | Employee Benefits | 6102 | OASDI/MEDICARE TAX | 610000 | Operating Expenses/Program Costs |
| | | 345 | HQ DoD NAF Wage Fixing Authority | 50210 | Annual Leave & Holiday Pay | 6103 | ANNUAL LEAVE | 640000 | Benefits Expense |
| | | | | 50211 | H4-Ann Lv,Hol Pay-Rec/S | 6104 | SICK LEAVE | | |
| | | | | 50212 | H8-Ann Lv,Hol Pay-Sell | 6202 | 401K EMPLOYER SHARE | | |
| | | | | 50230 | Emp Benefits-Local National | 6203 | GROUP BENEFITS | | |
| | | | | 50231 | H4-Emp Benefits LN-Rec/Ship | 6204 | GROUP RETIREMENT | | |
| | | | | 50232 | H8-Emp Benefits LN-Selling | 6206 | TRAINING EXPENSE | | |
| | | | | 50240 | Chng In Vacation Exp Accrued | 6207 | MEDICAL EXAMS | | |
| | | | | 50450 | FICA Tax Expense | 6208 | UNEMPLOYMENT COMPENSATION | | |
| | | | | 50451 | H4-FICA Tax Exp-Rcvg/Shippi | 6209 | EMP INCENTIVE/SER AWARDS | | |
| | | | | 50452 | H8-FICA Tax Exp-Selling Pay | 6211 | RETIREE BENEFITS | | |
| | | | | 51110 | Retiremnt Annuity Contribution | 6210 | WORKERS COMPENSATION | | |
| | | | | 51120 | Post Retirement-Medical | 6213 | EMPLOYEE MEALS & REFRESH | | |
| | | | | 51122 | Post Retirement-Insurance | 6218 | EMPLOYEE UNIFORMS | | |
| | | | | 51124 | Retirement-US Nationals | 6220 | OTHER EMPLOYEE EXPENSE | | |
| | | | | 51125 | 401K Administrative Exp | 6221 | CAPITALIZED EMP EXP(CONTR | | |
| | | | | 51205 | Centrally Funded Benefits-Exch | 6251 | MR EMP REIM(CONTRA) | | |
| | | | | 51206 | HQ Allocated CF Bene-Offset | | | | |
| | | | | 51209 | State Unemployment Insurance | | | | |
| | | | | 51251 | SIR Workers' Comp Program | | | | |
| | | | | 51260 | HMO Premium Payments | | | | |
| | | | | 51262 | Group Life Insurance | | | | |
| | | | | 51264 | Short Term Disability Plan | | | | |
| | | | | 51266 | Long Term Disability Plan | | | | |
| | | | | 51268 | Special Group Life Insur | | | | |
| | | | | 51270 | SIR Group Medical Plan | | | | |
| | | | | 51430 | DOD Wage Survey Exp | | | | |
| | | | | 53201 | Severance Pay | | | | |
| | | | | 53207 | Emp Variable Post Allowance | | | | |
| | | | | 53211 | Service Award Pins | | | | |
| | | | | 53212 | Gift Cert Award/Promo | | | | |
| | | | | 53215 | Mass Trans. Benefit Prog | | | | |
| | | | | 53310 | Employee Education | | | | |
| | | | | 53360 | Management Development | | | | |
| | | | | 53330 | Training Academy Resources | | | | |
| | | | | 58210 | Misc Exp-L1 | | | | |
| | | | | 58311 | Payroll-L1 | | | | |
| | | | | 59200 | Reimbursable Payroll Exp | | | | |

Defense Resale Activities (DRA) Common Chart of Accounts (CCOA) Entity Level Account Alignment

| Account Number | Common Chart of Accounts (CCOA) Account Title | Defense Resale Activities (DRA) Alignment to Common Chart of Accounts (CCOA) | | | | | | | |
|----------------|---|--|---|---------|----------------------------------|---------|-------------------------------------|---------|--|
| | | AAFES | | NEXCOM | | MCX | | DeCA | |
| | | Account | Account Description | Account | Account Description | Account | Account Description | Account | Account Description |
| | | | | 59210 | Reimbursable Benefits | | | | |
| | | | | 90420 | L-1 Allocated Personnel | | | | |
| | | | | 90480 | L-1 Allocated General Ex | | | | |
| 6410 | Utilities Expense | 320 | Utilities Expense | 50610 | Utility Expense | 6306 | UTILITIES | 610000 | Operating Expenses/Program Costs |
| | | | | 50740 | Trash Pickup | 6309 | TRASH DISPOSAL | | |
| 6420 | Rent Expense | 349 | Rent Expense | 51701 | Equipment Rental | 6418 | RENTAL | 610000 | Operating Expenses/Program Costs |
| | | | | 51703 | Equipment Rental Office | 6419 | OPERATING LEASES | | |
| | | | | 51707 | GSA Vehicle Lease Costs | | | | |
| | | | | 52010 | Rental Expense-Buildings | | | | |
| 6430 | Communications Expense | 369 | telephone and Telegraph Expense | 51010 | Telephone and Postage | 6303 | POSTAGE | 610000 | Operating Expenses/Program Costs |
| | | 373 | On-Line Electronic Equipment Expense | 51015 | Wireless Services | 6304 | ELECTRONIC COMMUNICATIONS | | |
| | | | | 51030 | Data Comm Leased Lines | | | | |
| | | | | 52100 | Communication Costs | | | | |
| 6440 | Supplies and Equipment Expense | 314 | Supplies | 50519 | Reasonable Accommodation | 6709 | SUPPLIES | 610000 | Operating Expenses/Program Costs |
| | | 315 | Heat & Eat Supply Expense | 50526 | Cleaning, Maint Ser & Supplies | 6262 | VEHICLE MAINTENANCE & GAS | | |
| | | | | 50620 | Stationery & Supplies | 6403 | MINOR EQUIPMENT | | |
| | | | | 50730 | Fuel & Oil | | | | |
| | | | | 52620 | Stationery & Supplies | 6703 | PRINTING & REPRODUCTION | | |
| 6450 | Repairs and Maintenance Expense | 347 | Repairs and Maintenance Expense (Non-Auto) | 50512 | Maintenance & Repairs, Serv DP | 6409 | OTHER FACILITIES EXP | 610000 | Operating Expenses/Program Costs |
| | | | | 50520 | Repairs, Replacements, Alter | 6410 | REPAIR & MAINTENANCE | | |
| | | | | 50535 | Nexmart Improvements | | | | |
| | | | | 50750 | Maint-Contract Labor | | | | |
| | | | | 51801 | ADP Hardware/Software Ma | | | | |
| | | | | 52500 | Nexmart Repairs | | | | |
| 6460 | Contract Expense | 348 | Guard and Security Expense | 51410 | PR Contract Fee Expense | 6205 | RECRUITING | 610000 | Operating Expenses/Program Costs |
| | | 378 | Professional Services | 51420 | Professional Services | 6266 | CONTRACTED LABOR | | |
| | | | | 51440 | Contracted IT Services | 6404 | CONSULTING SERVICES | | |
| | | | | 51480 | Contracted Home Delivery Expense | 6405 | MAINTENANCE AND LICENSING CONTRACTS | | |
| | | | | | | 6704 | PROTECTIVE SERVICES | | |
| | | | | | | 6708 | AUDIT/INVENTORY SVCS | | |
| | | | | | | 6711 | SUBSCRIPTIONS & DUES | | |
| | | | | | | 6712 | LAUNDRY/DRY CLEANING | | |
| | | | | | | 6715 | ENTERTAINMENT | | |
| | | | | | | 6718 | STUDY & REVIEW | | |
| | | | | | | 6720 | CONTRACTED EXPENSE | | |
| | | | | | | 6728 | EMPLOYEE BACKGROUND CHECKS | | |
| | | | | | | 6744 | OFFICIAL FUNCTIONS | | |
| | | | | | | 6753 | HQ-DOD WAGE FIX AUTH. | | |
| 6470 | Travel Expenses | 364 | Travel Expenses | 50400 | Transportation/Travel | 6261 | TRAVEL EXPENSE | 610000 | Operating Expenses/Program Costs |
| | | | | 50910 | Travel-HQ & Field Assists | | | | |
| | | | | 50920 | Travel-Gas & Auto | | | | |
| | | | | 50930 | Travel-Store Travel | | | | |
| | | | | 50940 | Travel-Storm Related | | | | |
| | | | | 50950 | Travel-Fld Oper Audits AIRG | | | | |
| 6480 | Transportation of Things (Non-Retail) Expense | 338 | Freight Expense, Express and Postage Expense | 51020 | HQ Postage | 6705 | FREIGHT | 610000 | Operating Expenses/Program Costs |
| | | 339 | Trans-shipment Losses of Distribution Center | | | | | | |
| | | 341 | Organic Transportation Expense | | | | | | |
| 6490 | Depreciation and Amortization | 374 | Depreciation - Automotive | 56110 | Depr-Equipment | 6406 | DEPR EXPENSE-PROP & EQUIP | 671000 | Depreciation, Amortization and Depletion |
| | | 375 | Depreciation - Non-Automotive | 56210 | Depr-Buildings | 6407 | DEPRECIATION-BLDG | | |
| | | 376 | Depreciation Expense - Transfers ADR Trans Acct | 56310 | Depr-Building Improvements | 6408 | DEPRECIATION ALT/IMPRO | | |
| | | | | 56330 | Depr-Lshld Building Improvemen | | | | |
| | | | | 56410 | Depr-Equipment Locally Funded | | | | |
| | | | | 56510 | Depr-Building Locally Funded | | | | |
| | | | | 56610 | Depr-Bldg Imp Locally Funded | | | | |
| | | | | 56715 | Depr-Compltd C.F.Improve | | | | |
| | | | | 56815 | Depr-Compltd C.F.Building | | | | |
| | | | | 64100 | Depr Exp-Concessionaire | | | | |
| | | | | 64120 | Depr Exp-Concess PPV Bldg | | | | |
| | | | | 64140 | Depr Exp-Conc PPVBldgIMP | | | | |
| | | | | 70031 | LF Depr Equip-offset | | | | |

Defense Resale Activities (DRA) Common Chart of Accounts (CCOA) Entity Level Account Alignment

| Account Number | Common Chart of Accounts (CCOA) Account Title | Defense Resale Activities (DRA) Alignment to Common Chart of Accounts (CCOA) | | | | | | | |
|----------------|---|--|---|---------|---------------------------------|---------|------------------------------------|---------|--|
| | | AAFES | | NEXCOM | | MCX | | DeCA | |
| | | Account | Account Description | Account | Account Description | Account | Account Description | Account | Account Description |
| | | | | 70032 | LF Depr Bldg-offset | | | | |
| | | | | 70033 | LF Depr Bldg Imp-offset | | | | |
| 6510 | Insurance Premiums Expense | 377 | Insurance | 51252 | Purchased Insurance Prem | 6601 | SELF INSURANCE PREMIUM | 673000 | Imputed Costs |
| | | | | 51524 | SIR Insurance Claims-Other | 6602 | SELF INSURANCE DEDUCTIBLE | | |
| 6520 | Advertising and Promotions Expense | 327 | Sales Promo Expense | 50301 | Advertising Expense-Field | 6742 | ADVERTISING | | |
| | | | | 50302 | Flyer Print | 6743 | ADVERT/PROM (CONTRA) | | |
| | | | | 50304 | In Store Flyer Ad Exp | | | | |
| | | | | 50320 | Advertising Income-Field | | | | |
| | | | | 50321 | Advertising Income-Corporate | | | | |
| | | | | 50325 | Collateral Scratchers | | | | |
| | | | | 50330 | Marketing Mail Svcs | | | | |
| | | | | 50331 | Flyer Freight-In Store | | | | |
| | | | | 50332 | Mail Kit Build | | | | |
| | | | | 50333 | Direct Mail-Postage & Handling | | | | |
| | | | | 50340 | Visual Merchandising Exp | | | | |
| | | | | 50344 | Marketing Serv-MCD Admin | | | | |
| | | | | 50345 | Email Services | | | | |
| | | | | 50346 | Search-Google | | | | |
| | | | | 50347 | Digital Services | | | | |
| | | | | 50348 | Digital Media | | | | |
| | | | | 50362 | Creative Services | | | | |
| | | | | 50363 | Marketing Photography | | | | |
| | | | | 50370 | Positional Ads | | | | |
| | | | | 50361 | Sample Mdse Requirements | | | | |
| | | | | 52300 | Advertising Expense | | | | |
| 6530 | Bad Debt Expense | 362 | Write-Off Bad Debts | 51610 | Bad Debt Exp-Other AR | 8501 | WR-OFF UNCOLL BAD CHECK | 672000 | Bad Debt Expense |
| | | 331 | Write-Off of Dishonored Checks and Credit Cards | 51660 | Bad Debt Exp-Exchange AR | 8502 | WR-OFF OTHER UNCOLL | | |
| | | 333 | Write-Off of Vendor Debit Balance- Uncollected | 51670 | Bad Debt Exp-Return Cks | | | | |
| | | 361 | Collection - Bad Debt Expense | 70007 | Income Bad Check Charges | | | | |
| | | | | 70025 | Delinq Debt Fees Recovrd | | | | |
| | | | | 70026 | Delinq Debt Princ Recvrd | | | | |
| 6590 | Other Operating Expense | 311 | Free Alterations | 45660 | Mdse Short/Damaged in Tran | 6501 | DSCP GRATUITOUS ALTERATIONS | 679000 | Other Expenses Not Requiring Budgetary Resources |
| | | 313 | Procurement Improvement Program | 50300 | Administrative Charge | 6502 | DSCP RENOVATE RECOV'D CLOTHING | 680000 | Future Funded Expenses |
| | | 318 | Inventory W/O Price Fluctuations Inv Variance | 50600 | Custodial Expense | 6503 | DSCP ASSESS/SERV CHARGES | | |
| | | 319 | Laundry Expense | 50622 | IT Minor Purchases | 6504 | DSCP DEFEC CLO/NONRECOVER | | |
| | | 326 | Cash Over or Short | 50623 | Forms Exp Local Vendors | 6505 | DSCP SHORT/DAMAGED CLO | | |
| | | 328 | Commissions - Fees | 50660 | Printing Exp-Field | 6506 | DSCP UNCOLLECTIBLE ACCTS | | |
| | | 329 | Cost of Disapprove/Cancel Capital Expend Prog | 50665 | Printing Exp-HQ | 6507 | DSCP INVESTMENT LOSS | | |
| | | 330 | Lifestyle Center Marketing Expense | 50700 | Operations & Management - Misc | 6508 | DSCP INV OVER/SHORT | | |
| | | 334 | Vendor Samples - Receipts from Vendors | 51422 | 3Rd Party Fulfillment | 6510 | DSCP GEN ADMIN OVERHEAD | | |
| | | 342 | Production Costs Transfers | 51423 | 3Rd Party Order Processing Fees | 6605 | OTHER LIABILITY INSURANCE | | |
| | | 343 | Cash Discounts Lost | 51424 | 3rd Party Labor Fees | 6702 | MCCS WARRANTY/GUARANTEE | | |
| | | 344 | Retail Warranty Expense | 51451 | Physical Inventory Exp | 6706 | PROFESSIONAL MEMBERSHIPS | | |
| | | 346 | Protated Activation Expense | 51470 | Legal Expense | 6707 | BANK SERV CHG/WIRE TRANS | | |
| | | 350 | Cam Expense | 52400 | Miscellaneous Expense | 6710 | DEBIT/CREDIT CARD | | |
| | | 352 | Misc Expense | 52510 | Protective Clothing | 6713 | CASH OVER/SHORT | | |
| | | 355 | Equipment Usage Fee Non-Amortized/Expense | 53101 | Local Bank Service Chrg | | | | |
| | | 363 | Outside Conferences Attendance Fees | 53102 | GiftCard Activation Fee | 6714 | GIFT CARDS | | |
| | | 367 | Data Processing/IT Equipment Rental & Maint | | | 6721 | AWARDS/PRIZES | | |
| | | 368 | Commerical/PC/Mid-Range Software | | | 6724 | INTRA MCCS EXPENSE | | |
| | | 379 | Bank Charges | 53103 | Credit Card Fees | 6725 | MISCELLANEOUS | | |
| | | 380 | Interest Expense/Prompt Pay | 53104 | Gas Credit Card Fees | 6726 | WAREHOUSE SURCHARGE | | |
| | | 382 | Peronnel Programs Allocations (HQ/AAFES) | 53109 | Bad Credit Card Expense | | | | |
| | | 383 | Misc Other Expense | 53127 | Reusable Bag Rebate | 6736 | DSCP G&A OVHD (CONTRA) | | |
| | | 384 | Prior Period Adjustment | 53135 | Local Bank Service Chrg | 6737 | SURVEYS-NON RESALE | | |
| | | 387 | Personnel Costs for Relocation/Reorganization | 53202 | Emp Variable Housing All | 6740 | FRANCHISE FEES | | |
| | | 388 | Other Expense Transfers, In Out | 53203 | Prizes Cash Awards & Saras | 6741 | SALES PROMOTION | | |
| | | 389 | Print Plant Cost of Production | 53204 | Employment Expense | 6748 | DPP SERVICE FEE | | |
| | | 397 | Deactivation Expense | 53206 | Subscriptions & Periodicals | | | | |
| | | 398 | Publications, Subscriptions, Licenses, ADS Exp | 53208 | Service Pins | | | | |

Defense Resale Activities (DRA) Common Chart of Accounts (CCOA) Entity Level Account Alignment

| Account Number | Common Chart of Accounts (CCOA) Account Title | Defense Resale Activities (DRA) Alignment to Common Chart of Accounts (CCOA) | | | | | | | |
|----------------|--|--|-------------------------------|---------|------------------------------------|---------|--------------------------------|---------|---------------------|
| | | AAFES | | NEXCOM | | MCX | | DeCA | |
| | | Account | Account Description | Account | Account Description | Account | Account Description | Account | Account Description |
| | | 399 | Research and Development | 53209 | EEO Settlements | | | | |
| | | 400 | Headquarters Special Programs | 53320 | Exec Mgmt Prg Intervw Exp Trv | | | | |
| | | | | 53325 | Mgmt Training Program | | | | |
| | | | | 53335 | Training & Development Exp | | | | |
| | | | | 53410 | Relocation Expense | | | | |
| | | | | 53510 | Meeting Exp | | | | |
| | | | | 53610 | Prompt Payment Act | | | | |
| | | | | 54005 | Misc Exp | | | | |
| | | | | 54035 | Micro Market Kiosk Fee | | | | |
| | | | | 54065 | ADP Software Exp | | | | |
| | | | | 54100 | 5% Surcharge | | | | |
| | | | | 54117 | Layaway Reconciliation Adjustments | | | | |
| | | | | 54160 | DoD,Othr Exchs Commissions | | | | |
| | | | | 54162 | Squadron/Mil.Messes VndComm | | | | |
| | | | | 54163 | Civilian Rec.Vending Comm | | | | |
| | | | | 54164 | Navy Lodge Vending Comm | | | | |
| | | | | 54170 | Cash-Short or Over | | | | |
| | | | | 54175 | Over/Short Credit Cards | | | | |
| | | | | 54200 | Shipping Exp-ECommerce | | | | |
| | | | | 54230 | Equifax Expense | | | | |
| | | | | 54235 | Gift Card Scratcher | | | | |
| | | | | 54236 | Reward Card Expense | | | | |
| | | | | 54237 | Customer Appeasements | | | | |
| | | | | 54240 | Misc Exp-Free Hemming | | | | |
| | | | | 54245 | Misc Exp Data Processing | | | | |
| | | | | 54255 | Security Expense | | | | |
| | | | | 54257 | Civil Demand Expense | | | | |
| | | | | 54258 | Worker's Compensation Assessment | | | | |
| | | | | 54270 | Management Fees | | | | |
| | | | | 58160 | Press, Clean, Alter-L1 | | | | |
| | | | | 58170 | Disc DPSC Invoice-L1 | | | | |
| | | | | 58220 | Reimbursable Tailoring-L1 | | | | |
| | | | | 58280 | Nexcen Admin Cr-L1 | | | | |
| | | | | 58430 | Exch RCS Gen Exp Chrg L1 | | | | |
| | | | | 58707 | Adj L1 Alloc to Invoice Amount | | | | |
| | | | | 59205 | RCS(L-1) Operating Costs | | | | |
| | | | | 59220 | Reimbursable Travel Exp | | | | |
| | | | | 59230 | Reimbursable Other Exp | | | | |
| | | | | 59235 | Reimb Other Exp-Ships Store | | | | |
| | | | | 59400 | Deferred NEXMART Credit | | | | |
| | | | | 59402 | Reim Maint Labor Chrg Nex | | | | |
| | | | | 59404 | Reim Cust Labor Chrg Nex | | | | |
| | | | | 59407 | RCS Reimbursable Costs | | | | |
| | | | | 59800 | Reimbursable Costs | | | | |
| | | | | 70050 | Serv Chrg From NavyLodge | | | | |
| | | | | 80006 | Write-Off of FixedAssets | | | | |
| | | | | 90320 | Reimbursable Gen Exp | | | | |
| | | | | 90440 | RCS Expense Pro-ration Cr | | | | |
| | | | | 90441 | RCS Adjustments | | | | |
| | | | | 90470 | Markdown & Inv Adj Cost | | | | |
| 6690 | Other Non-Operating Expense | | | 53120 | Interest Expense | 6734 | INTEREST EXPENSE | | |
| | | | | 53125 | Interest Exp-Promotions | 6745 | 3RD PARTY INTEREST | | |
| | | | | | | 6746 | CAPITAL LEASE INTEREST | | |
| | | | | | | 8505 | PROMPT PAY INTEREST EXP | | |
| | | | | | | 8515 | O/S SHIP OVERSEAS <\$100 | | |
| | | | | | | 8516 | PRIOR YEAR ADJUSTMENT | | |
| | | | | | | 8517 | OTHER DEDUCTIONS | | |
| 7100 | Extraordinary Items | | | 70041 | Extraordinary Income/Exp | 8901 | EXTRAORDINARY INCOME | | |
| | | | | | | 8951 | EXTRAORDINARY LOSS | | |
| | | | | | | 8961 | CHANGE IN ACCOUNTING PRINCIPLE | | |

Defense Resale Activities (DRA) Common Chart of Accounts (CCOA) Entity Level Account Alignment

| Account Number | Common Chart of Accounts (CCOA) Account Title | Defense Resale Activities (DRA) Alignment to Common Chart of Accounts (CCOA) | | | | | | | |
|----------------|--|--|---------------------|---------|---------------------|---------|---------------------|---------|---------------------|
| | | AAFES | | NEXCOM | | MCX | | DeCA | |
| | | Account | Account Description | Account | Account Description | Account | Account Description | Account | Account Description |

NOTES:

- (1) Blanks in the account number and account description field indicate the specific account is not applicable to the Entity for purposes of mapping to the CCOA
- (2) MCX is part of a multi employer plan; therefore MCX does not record pension on the balance sheet. Refer to 'Notes to the Financial Statements' for detail.
- (3) DeCA utilizes the DoD Standard Chart of Accounts, which is compliant with the United States Standard General Ledger (USSGL) published by Treasury for appropriated entities. Expense items are delineated below the 'Operating Expenses/Program Costs' account 610000 level by OMB Object Class (OOC) Code and other data attributes.