

Nonappropriated Fund Standard General Ledger Version 2.0

January 15, 2019



MANPOWER AND
RESERVE AFFAIRS

OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE
1500 DEFENSE PENTAGON
WASHINGTON, D.C. 20301-1500

15 JAN 2019

MEMORANDUM FOR DEPUTY ASSISTANT SECRETARY OF THE ARMY (MILITARY
PERSONNEL AND QUALITY OF LIFE)
DEPUTY ASSISTANT SECRETARY OF THE NAVY (MILITARY
MANPOWER AND PERSONNEL)
DEPUTY ASSISTANT SECRETARY OF THE AIR FORCE
(RESERVE AFFAIRS AND AIRMAN READINESS)
DEPUTY DIRECTOR FOR STRATEGY AND SUPPORT, DEFENSE
FINANCE AND ACCOUNTING SERVICE

SUBJECT: DoD Nonappropriated Fund Standard General Ledger Revision

Reference: Principal Deputy Assistant Secretary of Defense (Readiness and Force Management)
Memorandum, "Revised DoD Nonappropriated Fund Standard General Ledger,"
June 30, 2015

This memorandum revises the nonappropriated fund (NAF) standard general ledger (NAFSGL) and the NAF common accounting code framework at Attachments 1 through 6, previously revised and published by the referenced memorandum. The attachments are: (1) NAFSGL Framework, (2) General Ledger Account Codes List, (3) Installation List, (4) Nonappropriated Fund Instrumentality (NAFI) Fund List, (5) Activity and Cost Center Codes List, and (6) Chart of Accounts. A joint working group comprised of senior NAF accounting experts from the Services, the Defense Finance and Accounting Service, and members of my staff updated this common NAF accounting framework. The revised NAFSGL will apply to all DoD NAFls, except NAFls where accounting is currently handled through a Military Service exchange financial system. This office will coordinate any future revisions of the NAFSGL with all stakeholders.

For additional information please contact Mr. Michael Curtis at (571) 372-6633 and michael.r.curtis.civ@mail.mil.

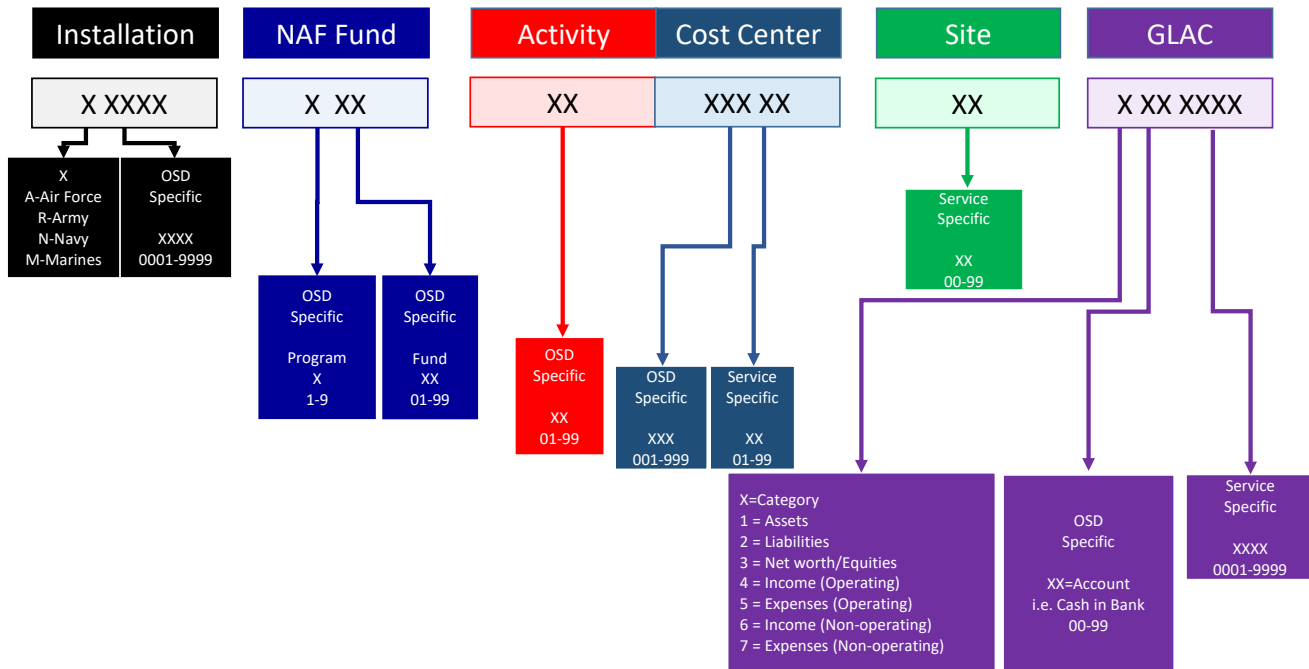
Ann G. Johnston
Deputy Assistant Secretary of Defense
(Military Community and Family Policy)

Attachments:
As stated

cc:
OUSD(C)/Deputy Chief Financial Officer
Inspector General of the Department of Defense

Nonappropriated Fund Standard General Ledger (NAFSGL)
NAFSGL Framework

Nonappropriated Fund
Common Account Code Elements



Installation (page 4)

A five-character code that indicates the Military Service and the location where the NAF program is physically or virtually located.

Nonappropriated Fund (NAF) Fund (Page 13)

A three-digit code that indicates the NAF Program Group and the type of NAF operation (e.g. Military MWR, DoD Lodging, Military Academy Athletic Fund). A NAFI is a fiscal entity of the U.S. Government that is supported in whole or in part by NAFs. More information about NAF Program Groups and the definition of NAFIs is in DoDI 1015.15.

Activity*

A two-digit code that indicates a specific program or an operational program of a NAFI designed to increase the well-being of authorized MWR users. An activity identifies operational organizations within the service structure, examples include bowling, camping, lodging and golf.

Cost Center*

A three-digit code that is a subset or sub account and gives a more detailed view of a business activity, it is used to identify the accounting subdivision of a NAFI. NAFIs consist of one or more subdivisions called cost centers. Transactions relating to one operational activity (e.g., an NCO club) are recorded into one or more cost centers (e.g., bar, restaurant, snack bar, etc.).

Site**

A two-digit code for similar activities operated at separate physical locations that are associated with the same installation. For example, an installation might have two bowling alleys or three clubs. Service would provide a consecutive number for each similar location; e.g. Bowling Alley X = 01, Bowling Alley Y = 02. If the activity and cost center cannot be traced to a specific site, the code "00" should be used to indicate that the activity and cost center does not align with a site. If only one physical location exists, use the code "01" to identify the location.

General Ledger Accounting Code (GLAC) (page 74)

A three-digit code that is used to record transactions relating to a Service's NAF program assets, liabilities, equity, revenue, and expenses. The GLAC is the central repository for accounting data transferred from all subledgers or modules like accounts payable, accounts receivable, cash management, fixed assets, purchasing and projects. The general ledger is the backbone of any accounting system which holds financial and non-financial data for an organization.

Chart of Accounts (page 79)

A list of the GLACs with a detailed definition of each account.

*Activities and Cost Centers are combined together into a single list - starting on page 15.

**Sites are Service-specific and not included in this document.

Nonappropriated Fund Standard General Ledger (NAFSGL)
Installation List

Service	Installation Code (X XXXX)	Installation Name	State	Country
Air Force	A0103	Davis Monthan Air Force Base (AFB)	Arizona	United States
Air Force	A0104	Ellsworth AFB	South Dakota	United States
Air Force	A0105	Fairchild AFB	Washington	United States
Air Force	A0106	Creech AFB	Nevada	United States
Air Force	A0108	Kingsley Field	Oregon	United States
Air Force	A0109	319 Air Expeditionary Group (AEG)	Not Applicable	Not Applicable
Air Force	A0110	320 AE	Not Applicable	Not Applicable
Air Force	A0111	Minot AFB	North Dakota	United States
Air Force	A0112	McConnell AFB	Kansas	United States
Air Force	A0113	Offutt AFB	Nebraska	United States
Air Force	A0114	355 AEG	Not Applicable	Not Applicable
Air Force	A0115	379 Air Expeditionary Wing (AEW)	Not Applicable	Not Applicable
Air Force	A0116	Vandenberg AFB	California	United States
Air Force	A0118	Barksdale AFB	Louisiana	United States
Air Force	A0119	Beale AFB	California	United States
Air Force	A0122	Dyess AFB	Texas	United States
Air Force	A0123	F E Warren AFB	Wyoming	United States
Air Force	A0124	Grand Forks AFB	North Dakota	United States
Air Force	A0127	Malmstrom	Montana	United States
Air Force	A0128	Whiteman AFB	Missouri	United States
Air Force	A0132	376 AEW	Not Applicable	Not Applicable
Air Force	A0133	405 AEW	Not Applicable	Not Applicable
Air Force	A0134	407 AEG-Tallil	Not Applicable	Not Applicable
Air Force	A0135	438 AEW	Not Applicable	Not Applicable
Air Force	A0136	506 AEG-Kirkuk	Not Applicable	Not Applicable
Air Force	A0137	64 AEG	Not Applicable	Not Applicable
Air Force	A0138	Cape Cod Air Force Station (AFS)	Massachusetts	United States
Air Force	A0139	Cavalier AFS	North Dakota	United States
Air Force	A0140	Clear AFS	Alaska	United States
Air Force	A0141	Al Dhafra	Not Applicable	United Arab Emirates
Air Force	A0142	Al Jaber	Not Applicable	Kuwait
Air Force	A0143	Ali Al Salem	Not Applicable	Kuwait
Air Force	A0144	Riyadh US Military Training Mission (USMTM)	Not Applicable	Saudi Arabia
Air Force	A0145	Prince Sultan	Not Applicable	Saudi Arabia
Air Force	A0146	332nd Balad	Not Applicable	Not Applicable
Air Force	A0147	Baghdad	Not Applicable	Iraq
Air Force	A0148	455 AEG	Not Applicable	Not Applicable
Air Force	A0151	HQ Air Combat Command (ACC)	Virtual	Not Applicable
Air Force	A0153	Cannon AFB	New Mexico	United States
Air Force	A0158	Holloman AFB	New Mexico	United States
Air Force	A0159	HQ Special Operations Command (SOC)	Virtual	Not Applicable
Air Force	A0160	Hurlburt Field	Florida	United States
Air Force	A0161	Reserved	Not Applicable	Not Applicable
Air Force	A0162	Luke AFB	Arizona	United States
Air Force	A0163	Mt. Home	Idaho	United States
Air Force	A0164	Mac Dill	Florida	United States
Air Force	A0166	Nellis AFB	Nevada	United States
Air Force	A0167	Seymour Johnson AFB	North Carolina	United States
Air Force	A0168	Shaw AFB	South Carolina	United States
Air Force	A0187	Travis AFB	California	United States
Air Force	A0193	Columbus AFB	Mississippi	United States
Air Force	A0195	Keesler AFB	Mississippi	United States
Air Force	A0196	Reserved	Not Applicable	Not Applicable
Air Force	A0197	Laughlin AFB	Texas	United States
Air Force	A0200	Moody AFB	Georgia	United States
Air Force	A0201	Reserved	Not Applicable	Not Applicable

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Service	Installation Code (X XXXX)	Installation Name	State	Country
Air Force	A0203	Sheppard AFB	Texas	United States
Air Force	A0204	Vance AFB	Oklahoma	United States
Air Force	A0207	HQ Air Transport Command (ATC)	Virtual	Not Applicable
Air Force	A0221	HQ Air Mobility Command (AMC)	Virtual	Not Applicable
Air Force	A0222	Altus AFB	Oklahoma	United States
Air Force	A0223	Dover AFB	Delaware	United States
Air Force	A0224	Reserved	Not Applicable	Not Applicable
Air Force	A0225	Little Rock AFB	Arkansas	United States
Air Force	A0227	Reserved	New Jersey	United States
Air Force	A0229	Pope	South Carolina	United States
Air Force	A0231	Scott AFB	Illinois	United States
Air Force	A0232	Lajes Field	Not Applicable	Portugal
Air Force	A0246	HQ Space Command (SPC)	Virtual	Not Applicable
Air Force	A0247	Schriever AFB	Colorado	United States
Air Force	A0248	Peterson AFB	Colorado	United States
Air Force	A0249	Buckley AFB	Colorado	United States
Air Force	A0252	Tyndall AFB	Florida	United States
Air Force	A0254	Thule	Not Applicable	Greenland
Air Force	A0267	Reserved	Not Applicable	United States
Air Force	A0268	Edwards AFB	California	United States
Air Force	A0269	Eglin AFB (MAIN BASE, RES, SRI)	Florida	United States
Air Force	A0270	L G Hanscom AFB	Massachusetts	United States
Air Force	A0271	Patrick AFB	Florida	United States
Air Force	A0272	Kirtland AFB	New Mexico	United States
Air Force	A0273	Los Angeles AFB	California	United States
Air Force	A0276	Arnold AFB	Tennessee	United States
Air Force	A0281	HQ Military Air Transport (MAT)	Virtual	Not Applicable
Air Force	A0282	Hill AFB	Utah	United States
Air Force	A0285	Robins AFB	Georgia	United States
Air Force	A0286	Tinker AFB	Oklahoma	United States
Air Force	A0287	Wright-Patterson AFB	Ohio	United States
Air Force	A0292	Dobbins AFB	Georgia	United States
Air Force	A0293	Duke Field	Florida	United States
Air Force	A0294	HQ Air Force Reserves (AFR)	Virtual	Not Applicable
Air Force	A0295	Gen B Mitchell	Wisconsin	United States
Air Force	A0296	Greater Pittsburgh AFB	Pennsylvania	United States
Air Force	A0297	Grissom AFB	New York	United States
Air Force	A0298	Homestead AFB	Florida	United States
Air Force	A0299	March Air Reserve Base	California	United States
Air Force	A0300	Minn-St Paul	Minnesota	United States
Air Force	A0301	Niagra Falls	New York	United States
Air Force	A0302	Portland International Airport (IAP) Air Guard Station (AGS)	Oregon	United States
Air Force	A0303	Westover	Massachusetts	United States
Air Force	A0304	Youngstown Air Reserve Station (ARS)	Ohio	United States
Air Force	A0306	HQ Air Force District of Washington (ADW)	Virtual	Not Applicable
Air Force	A0308	Joint Base Andrews	Maryland	United States
Air Force	A0309	Pentagon	Virginia	United States
Air Force	A0312	Maxwell/Gunter	Alabama	United States
Air Force	A0316	U.S. Air Force Academy	Colorado	United States
Air Force	A0332	Goodfellow AFB	Texas	United States
Air Force	A0336	Reserved	Not Applicable	Not Applicable
Air Force	A0338	Dallas/Army and Air Force Exchange Service (AAFES)	Texas	United States
Air Force	A0341	HQ Pacific Air Forces (PAF)	Virtual	Not Applicable
Air Force	A0343	Bellows	Hawaii	United States
Air Force	A0344	Taegu	Not Applicable	Korea, Republic of
Air Force	A0345	Eielson AFB	Alaska	United States

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Service	Installation Code (X XXXX)	Installation Name	State	Country
Air Force	A0346	Misawa Air Base (AB)	Not Applicable	Japan
Air Force	A0347	Yokota AB	Not Applicable	Japan
Air Force	A0348	Kadena AB	Not Applicable	Japan
Air Force	A0349	Kunsan AB	Not Applicable	Korea, Republic of
Air Force	A0350	Johnston Atoll	Not Applicable	United States
Air Force	A0351	Osan AB	Not Applicable	Korea, Republic of
Air Force	A0377	Reserved	Not Applicable	Not Applicable
Air Force	A0402	AF Mission Essential Feeding Facility (MEFF)	Virtual	Not Applicable
Air Force	A0422	AFMWR	Virtual	Not Applicable
Air Force	A0423	AF Fisher House	Virtual	Not Applicable
Air Force	A0424	AF Civilian Welfare	Virtual	Not Applicable
Air Force	A0425	AF Capital Improvements	Virtual	Not Applicable
Air Force	A0426	AF Lodging Fund	Virtual	Not Applicable
Air Force	A0427	AF 401K	Virtual	Not Applicable
Air Force	A0428	AF Retirement Fund	Virtual	Not Applicable
Air Force	A0429	AF Insurance Fund	Virtual	Not Applicable
Air Force	A0430	AF FM Mngt Fund	Virtual	Not Applicable
Air Force	A0432	AF FM Mngt Fund	Virtual	Not Applicable
Air Force	A0436	HQ AFE	Virtual	Not Applicable
Air Force	A0438	Buchel	Not Applicable	Germany
Air Force	A0439	Kleine Brogel	Not Applicable	Germany
Air Force	A0440	Vogelweh/Sembach	Not Applicable	Germany
Air Force	A0441	Ramstein AB	Not Applicable	Germany
Air Force	A0444	Spangdahlem AB	Not Applicable	Germany
Air Force	A0445	Geilenkirchen	Not Applicable	Germany
Air Force	A0454	Royal Air Force (RAF) Menwith Hill	Not Applicable	United Kingdom
Air Force	A0455	RAF Lakenheath	Not Applicable	United Kingdom
Air Force	A0456	RAF Mildenhall	Not Applicable	United Kingdom
Air Force	A0457	RAF Croughton	Not Applicable	United Kingdom
Air Force	A0458	RAF Alconbury, RAF Molesworth, RAF Upwood	Not Applicable	United Kingdom
Air Force	A0459	RAF Fairford	Not Applicable	United Kingdom
Air Force	A0460	Moron	Not Applicable	Spain
Air Force	A0461	Ghedi Torre AB	Not Applicable	Italy
Air Force	A0462	Aviano AB	Not Applicable	Italy
Air Force	A0464	Izmir AFB	Not Applicable	Turkey
Air Force	A0465	Kalkar	Not Applicable	Germany
Air Force	A0466	Northern Watch	Not Applicable	Turkey
Air Force	A0467	Stavanger Norway	Not Applicable	Norway
Air Force	A0468	Incirlik AB	Not Applicable	Turkey
Air Force	A0500	Joint Base McGuire-Dix-Lakehurst (JBMDL)	New Jersey	United States
Air Force	A0501	Joint Base Elmendorf (JBER)	Alaska	United States
Air Force	A0504	Joint Base Charleston (JBC)	South Carolina	United States
Air Force	A0551	Portfolio 1A	Virtual	Not Applicable
Air Force	A0552	Portfolio 1B	Virtual	Not Applicable
Air Force	A0702	Al Udeid Air Base	Not Applicable	Qatar
Air Force	A0703	Bagram Airfield	Not Applicable	Afghanistan
Air Force	A0704	Joint Base Langley-Eustis (JBLE)	Virginia	United States
Air Force	A0705	Joint Base San Antonio (JSBA)	Texas	United States
Air Force	A0706	Kandahar Airfield	Not Applicable	Afghanistan
Air Force	A0707	Pease Air National Guard Base (ANGB)	New Hampshire	United States
Army	R0001	Aberdeen Proving Ground	Maryland	United States
Army	R0002	Adelphi Laboratory Center	Maryland	United States
Army	R0003	Anniston	Alabama	United States
Army	R0004	Area I	Not Applicable	Korea, Republic of
Army	R0005	Army Recreation Machine Program (ARMP) Korea	Not Applicable	Korea, Republic of
Army	R0006	ARMP, HQ	Texas	United States

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Service	Installation Code (X XXXX)	Installation Name	State	Country
Army	R0007	Army Civilian Welfare Fund	Not Applicable	United States
Army	R0008	Army Lodging Fund	Texas	United States
Army	R0009	Army Recreation Machine Program, Germany	Not Applicable	Germany
Army	R0010	Army Solider Family Readiness Donations	Virginia	United States
Army	R0011	Army Ten-Miler	District of Columbia	United States
Army	R0012	Camp Casey	Not Applicable	Korea, Republic of
Army	R0013	Camp Humphreys	Not Applicable	Korea, Republic of
Army	R0014	Camp Mabry	Texas	United States
Army	R0015	Camp Red Cloud	Not Applicable	Korea, Republic of
Army	R0016	Camp Shelby Joint Forces Training Center	Mississippi	United States
Army	R0017	Camp Stanley	Not Applicable	Korea, Republic of
Army	R0019	Carlisle Barracks	Pennsylvania	United States
Army	R0020	Cold Regions Research and Engineering Laboratory (CRREL)	New Hampshire	United States
Army	R0021	Consolidated Veterinary Funds - Cycle E	Texas	United States
Army	R0022	Consolidated Veterinary Funds - Cycle R	Texas	United States
Army	R0023	Defense Depot Susquehanna, Pennsylvania (DDSP) New Cumberland	Pennsylvania	United States
Army	R0024	Defense Intelligence Agency	District of Columbia	United States
Army	R0025	Directorate of Emergency Services (DES) Fort Belvoir	Virginia	United States
Army	R0026	Detroit Arsenal	Michigan	United States
Army	R0027	Defense Finance and Accounting Service (DFAS)-Indianapolis	Indiana	United States
Army	R0028	DFAS-Texarkana	Texas	United States
Army	R0029	Defense General Supply Center (DGSC) Richmond	Virginia	United States
Army	R0030	Defense Logistics Agency (DLA) Columbus	Ohio	United States
Army	R0031	DLA Superfund	Not Applicable	United States
Army	R0032	Defense Logistics Services Center (DLSC) Battle Creek	Michigan	United States
Army	R0033	DoD Concessions Committee	District of Columbia	United States
Army	R0034	Dragon Hill Lodge Armed Forces Recreation Center (AFRC)	Not Applicable	Korea, Republic of
Army	R0035	Dugway Proving Ground	Utah	United States
Army	R0036	Edelweiss Lodge and Resort AFRC	Not Applicable	Germany
Army	R0037	Europe Statutory Accident Insurance Fund	Not Applicable	Germany
Army	R0038	Fisher House	Texas	United States
Army	R0039	Fort A P Hill	Virginia	United States
Army	R0040	Fort Belvoir	Virginia	United States
Army	R0041	Fort Benning	Georgia	United States
Army	R0042	Fort Bliss	Texas	United States
Army	R0043	Fort Bragg	North Carolina	United States
Army	R0044	Fort Buchanan	Puerto Rico	United States
Army	R0045	Fort Campbell	Kentucky/Tennessee	United States
Army	R0046	Fort Carson	Colorado	United States
Army	R0047	Fort Detrick	Maryland	United States
Army	R0048	Fort Devens	Massachusetts	United States
Army	R0049	Fort Drum	New York	United States
Army	R0050	Fort George G Meade	Maryland	United States
Army	R0051	Fort Gordon	Georgia	United States
Army	R0052	Fort Greely	Alaska	United States
Army	R0053	Fort Hamilton	New York	United States
Army	R0054	Fort Hood	Texas	United States
Army	R0055	Fort Huachuca	Arizona	United States
Army	R0056	Fort Hunter Liggett - US Army Combat Support Training Center	California	United States
Army	R0057	Fort Irwin - National Training Center	California	United States
Army	R0058	Fort Jackson	South Carolina	United States
Army	R0059	Fort Knox	Kentucky	United States
Army	R0060	Fort Leavenworth	Kansas	United States
Army	R0061	Fort Lee	Virginia	United States
Army	R0062	Fort Leonard Wood	Missouri	United States

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Service	Installation Code (X XXXX)	Installation Name	State	Country
Army	R0063	Fort McCoy	Wisconsin	United States
Army	R0064	Fort Polk	Louisiana	United States
Army	R0065	Fort Riley	Kansas	United States
Army	R0066	Fort Rucker	Alabama	United States
Army	R0067	Fort Sill	Oklahoma	United States
Army	R0068	Fort Stewart	Georgia	United States
Army	R0069	Fort Wainwright	Alaska	United States
Army	R0070	Hale Koa Hotel AFRC	Hawaii	United States
Army	R0071	Headquarters, Direct Reporting	Texas	United States
Army	R0072	HQ Eighth US Army (EUSA) Major Command (MACOM) MWR	Not Applicable	Korea, Republic of
Army	R0073	HQ US Army (USAR) Japan	Not Applicable	Japan
Army	R0074	HQ, Europe Oversight	Not Applicable	Germany
Army	R0075	HQ, Pacific Region	Hawaii	United States
Army	R0076	HQ, Surface Deployment & Distribution Center	Illinois	United States
Army	R0077	HQ, US Army South (USARSO)	Texas	United States
Army	R0078	Hunter Army Airfield	Georgia	United States
Army	R0079	US Army Installation Command (IMCOM) Atlantic Region	Texas	United States
Army	R0080	IMCOM Central Region	Texas	United States
Army	R0081	IMCOM Europe Region	Not Applicable	Germany
Army	R0082	IMCOM HQ, Family and MWR Programs, G9	Texas	United States
Army	R0083	IMCOM Pacific Region	Hawaii	United States
Army	R0084	Japan	Not Applicable	Japan
Army	R0085	Joint Base Lewis-McChord (JBLM)	Washington	United States
Army	R0086	Joint Base Myer-Henderson Hall (JBMHH)	Virginia	United States
Army	R0087	Joint Multinational Readiness Center (JMRC), Hohenfels	Not Applicable	Germany
Army	R0088	Kilauea Military Camp	Hawaii	United States
Army	R0089	Landstuhl	Not Applicable	Germany
Army	R0090	Letterkenny	Pennsylvania	United States
Army	R0091	Lexington	Kentucky	United States
Army	R0092	McAlester	Oklahoma	United States
Army	R0093	Natick Soldier Systems Center	Massachusetts	United States
Army	R0094	National Geospatial-Intelligence Agency (NGA) East	Maryland	United States
Army	R0095	National Geospatial-Intelligence Agency West	Missouri	United States
Army	R0096	National Ground Intelligence	Virginia	United States
Army	R0097	NATO School - Oberammergau	Not Applicable	Germany
Army	R0098	Office of Chief of Chaplains (OCCH)	District of Columbia	United States
Army	R0099	Parks Reserve Forces Training Area (Camp Parks)	California	United States
Army	R0101	Picatiny Arsenal	New Jersey	United States
Army	R0102	Pine Bluff	Arkansas	United States
Army	R0103	Pentagon Athletic Center (PAC)	District of Columbia	United States
Army	R0104	Red River Army Depot	Texas	United States
Army	R0105	Redstone Arsenal	Alabama	United States
Army	R0106	Rock Island Arsenal	Illinois	United States
Army	R0107	Rock Island Corps of Engineers (COE)	Illinois	United States
Army	R0108	Rocky Mountain Arsenal	Illinois	United States
Army	R0109	San Joaquin	California	United States
Army	R0110	Shades of Green AFRC	Florida	United States
Army	R0111	Sharpe Army Depot	California	United States
Army	R0112	Sierra	California	United States
Army	R0113	Soto Cano Air Base (AB)	Not Applicable	Honduras
Army	R0114	Stars & Stripes	District of Columbia	United States
Army	R0115	Stars & Stripes Europe	Not Applicable	Germany
Army	R0116	Stars & Stripes Pacific	Not Applicable	Japan
Army	R0117	Texas Roadhouse	Texas	United States
Army	R0118	The Judge Advocate General's (JAG) School	Virginia	United States
Army	R0119	Tobyhanna	Pennsylvania	United States

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Service	Installation Code (X XXXX)	Installation Name	State	Country
Army	R0120	Tooele	Utah	United States
Army	R0121	Tripler	Hawaii	United States
Army	R0122	Umatilla Chemical Depot	Oregon	United States
Army	R0123	Uniformed Services University of Health Science (USUHS)	Maryland	United States
Army	R0124	US Army Garrison Ansbach	Not Applicable	Germany
Army	R0125	US Army Garrison Bamberg	Not Applicable	Germany
Army	R0126	US Army Garrison Baumholder	Not Applicable	Germany
Army	R0127	US Army Garrison Bavaria (Grafenwoehr)	Not Applicable	Germany
Army	R0128	US Army Garrison Benelux	Not Applicable	Belgium
Army	R0129	US Army Garrison Brussels	Not Applicable	Belgium
Army	R0130	US Army Garrison Daegu (Camp Henry)	Not Applicable	Korea, Republic of
Army	R0131	US Army Garrison Garmisch	Not Applicable	Germany
Army	R0132	US Army Garrison Hawaii (Schofield Barracks)	Hawaii	United States
Army	R0133	US Army Garrison Hohenfels	Not Applicable	Germany
Army	R0134	US Army Garrison Japan (Camp Zama)	Not Applicable	Japan
Army	R0135	US Army Garrison Livorno	Not Applicable	Italy
Army	R0136	US Army Garrison Miami	Florida	United States
Army	R0137	US Army Garrison Okinawa	Not Applicable	Japan
Army	R0138	US Army Garrison Pohakuloa	Hawaii	United States
Army	R0139	US Army Garrison Presidio Of Monterey	California	United States
Army	R0140	US Army Garrison Rheinland-Pfalz (Kaiserslautern)	Not Applicable	Germany
Army	R0141	US Army Garrison Schinnen	Not Applicable	Netherlands
Army	R0142	US Army Garrison Schweinfurt	Not Applicable	Germany
Army	R0143	US Army Garrison Stuttgart	Not Applicable	Germany
Army	R0144	US Army Garrison Vicenza	Not Applicable	Italy
Army	R0145	US Army Garrison Wiesbaden	Not Applicable	Germany
Army	R0146	US Army Garrison Yongsan	Not Applicable	Korea, Republic of
Army	R0147	US Army Kwajalein Atoll	Not Applicable	Marshall Islands
Army	R0148	US Army Publications Center	Missouri	United States
Army	R0149	US Military Academy (West Point)	New York	United States
Army	R0150	US Army USACHCS Chaplain Center and School (USACHCS)	South Carolina	United States
Army	R0151	US Army Europe (USAEUR) Vehicle Registry	Not Applicable	Germany
Army	R0152	Watervliet	New York	United States
Army	R0153	White Sands Missile Range	New Mexico	United States
Army	R0154	William Beaumont Army Medical Center	Texas	United States
Army	R0155	Yakima Training Center	Washington	United States
Army	R0156	Yuma Proving Ground	Arizona	United States
Marines	M0001	Marine Barracks, Washington DC	District of Columbia	United States
Marines	M0002	Marine Corps Logistics Base (MCLB) Albany	Georgia	United States
Marines	M0003	Camp Allen	Virginia	United States
Marines	M0004	MCLB Barstow	California	United States
Marines	M0005	Marine Corps Base (MCB) Camp Smedley D. Butler	Not Applicable	Japan
Marines	M0006	Marine Corps Air Station (MCAS) Cherry Point	North Carolina	United States
Marines	M0007	MCB Hawaii	Hawaii	United States
Marines	M0008	Joint Base Myer-Henderson Hall (Henderson Hall)	Virginia	United States
Marines	M0009	MCAS Iwakuni	Not Applicable	Japan
Marines	M0010	MCB Camp Lejeune	North Carolina	United States
Marines	M0011	MCAS Miramar	California	United States
Marines	M0012	MCAS New River	North Carolina	United States
Marines	M0013	MCB Camp Pendleton	California	United States
Marines	M0014	MCB Quantico	Virginia	United States
Marines	M0015	Marine Corps Recruiting Depot (MCRD) San Diego	California	United States
Marines	M0016	Marine Corps Community Services (MCCS) South Carolina	South Carolina	United States
Marines	M0017	MCAS Beaufort	South Carolina	United States
Marines	M0018	MCRD Parris Island	South Carolina	United States

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Installation List

Service	Installation Code (X XXXX)	Installation Name	State	Country
Marines	M0019	Marine Corps Air Ground Combat Center (MCAGCC), Twentynine Palms	California	United States
Marines	M0020	MCAS Yuma	Arizona	United States
Marines	M0021	Marine Corps Security Force (MCSF) Bangor	Washington	United States
Marines	M0022	Marine Corps Recruiting Center (MCRC) Garden City	New York	United States
Marines	M0023	MCCS HQ	Virginia	United States
Navy	N0001	Naval Station (NS) Guantanamo Bay	Not Applicable	Cuba
Navy	N0013	NAVSUPPACT Crane	Indiana	United States
Navy	N0015	NS Great Lakes	Illinois	United States
Navy	N0019	NS Mayport FL	Florida	United States
Navy	N0028	NAS Key West FL	Florida	United States
Navy	N0029	NSA Panama City	Florida	United States
Navy	N0032	Naval Construction Battalion Center (NCBC) Gulfport MS	Mississippi	United States
Navy	N0034	NAS Jacksonville	Florida	United States
Navy	N0036	NWS Yorktown	Virginia	United States
Navy	N0037	Naval Air Station (NAS) Oceana	North Carolina	United States
Navy	N0038	Naval Medical Center (NMC) Portsmouth	Virginia	United States
Navy	N0039	Naval Ship Yard (NSY) Norfolk	Virginia	United States
Navy	N0041	Joint Forces Staff College (JFSC) Norfolk	Virginia	United States
Navy	N0042	NS Norfolk	Virginia	United States
Navy	N0043	NSA Hampton Roads NW	Virginia	United States
Navy	N0054	NSA Mechanicsburg Pa	Maryland	United States
Navy	N0061	NSA Saratoga Springs	New York	United States
Navy	N0065	NWS Earle	New Jersey	United States
Navy	N0066	NS Newport	Connecticut	United States
Navy	N0073	NSY Portsmouth	Maine	United States
Navy	N0087	Commander Fleet Activities (CFA) Chinhae-Installation	Not Applicable	Korea, Republic of
Navy	N0094	Naval Submarine Base (NSB) New London	Connecticut	United States
Navy	N0096	Joint Expeditionary Base Little Creek-Fort Story (JEBLC-FS)	North Carolina	United States
Navy	N0107	CFA Sasebo	Not Applicable	Japan
Navy	N0109	CFA Yokosuka	Not Applicable	Japan
Navy	N0111	Naval Air Facility (NAF) Atsugi	Not Applicable	Japan
Navy	N0112	CFA Okinawa JA	Not Applicable	Japan
Navy	N0116	NS Rota	Not Applicable	Spain
Navy	N0119	NAS Sigonella	Not Applicable	Italy
Navy	N0120	NSA Naples	Not Applicable	Italy
Navy	N0125	Joint Maritime Facility (JMF) St Mawgans	Not applicable	United Kingdom
Navy	N0126	NA UK	Not applicable	United Kingdom
Navy	N0128	NAS JRB Ft Worth	Texas	United States
Navy	N0135	NAS Meridian	Mississippi	United States
Navy	N0139	NAS Pensacola	Florida	United States
Navy	N0141	NAS Whiting Fld Milton	Florida	United States
Navy	N0142	NAS Corpus Christi	Texas	United States
Navy	N0143	NAS Kingsville	Texas	United States
Navy	N0145	NAS JRB New Orleans	Louisiana	United States
Navy	N0146	NSA MidSouth	Tennessee	United States
Navy	N0148	NAS Pax River	Maryland	United States
Navy	N0149	NSA Indian Head	Maryland	United States
Navy	N0150	NSA Bethesda	Maryland	United States
Navy	N0151	NSA Annapolis	Maryland	United States
Navy	N0154	Joint Base Anacostia-Bolling (JBAB)	District of Columbia	United States
Navy	N0155	NSA Dahlgren	Virginia	United States
Navy	N0159	Washington Navy Yard	District of Columbia	United States
Navy	N0163	Joint Base Pearl Harbor - Hickam (JBPHH)	Hawaii	United States
Navy	N0166	Pacific Missile Range Facility (PMRF) Barking Sands	Hawaii	United States
Navy	N0170	Navy Recreation Command (NRC) Pacific Beach	Washington	United States

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Service	Installation Code (X XXXX)	Installation Name	State	Country
Navy	N0172	NB Kitsap	Washington	United States
Navy	N0173	NAS Whidbey Island	Oregon	United States
Navy	N0174	NS Everett	Washington	United States
Navy	N0179	NRC Jim Creek	Washington	United States
Navy	N0183	NSA Monterey	California	United States
Navy	N0190	NAS Fallon	Nevada	United States
Navy	N0192	NB Coronado	California	United States
Navy	N0197	Commander, Navy Region Southwest (COMNAVREG, SW) (Metro)	California	United States
Navy	N0199	NB Ventura	California	United States
Navy	N0200	Marine Corps Air Station (MCAS) Miramar	California	United States
Navy	N0201	Marine Corps Recruit Depot (MCRD) San Diego Ca	California	United States
Navy	N0202	NAF El Centro	Arizona	United States
Navy	N0205	Naval Air Weapons Station (NAWS) China Lake	California	United States
Navy	N0209	NSA Philadelphia	Pennsylvania	United States
Navy	N0211	NAS Lemoore	California	United States
Navy	N0213	Navy Recreation Center (NRC) Solomons	Maryland	United States
Navy	N0219	NSA Bahrain	Not Applicable	United Arab Emirates
Navy	N0221	Camp Lemonier Djibouti	Not Applicable	Djibouti
Navy	N0227	Commander, US Naval Forces (COMNAVFOR), Korea Seoul	Not Applicable	Korea, Republic of
Navy	N0231	Naval Support Facility (NSF) Diego Garcia	Not Applicable	United Kingdom
Navy	N0245	Joint Region Marianas (JRM)	Not applicable	United States
Navy	N0249	Naval Ordnance Test Unit (NOTU) Cape Canaveral	Florida	United States
Navy	N0259	NB Point Loma San Diego	California	United States
Navy	N0273	Naval Weapons Station (NWS) Seal Beach	California	United States
Navy	N0292	NSB Kings Bay	South Carolina	United States
Navy	N0306	NAF Misawa Ja	Not Applicable	Japan
Navy	N0328	NSA Souda Bay	Not Applicable	Greece
Navy	N0330	ROI Loan	Not Applicable	Not Applicable
Navy	N0343	NSA Wallops Island	Virginia	United States
Navy	N0345	NCRR Singapore-Installation	Not Applicable	Singapore
Navy	N0347	NSA Gaeta	Not Applicable	Italy
Navy	N0352	US Naval Joint Services Activity (USNJS) The New Sanno	Not Applicable	Japan
Navy	N0354	Mc Fund CNIC	Tennessee	United States
Navy	N0392	NB Coronado	California	United States
Navy	N0410	USNSSE Lisbon, Pt	Not Applicable	Portugal
Navy	N0411	USNSSE Madrid	Not Applicable	Spain
Navy	N0412	USNSSE Valencia	Not Applicable	Spain
Navy	N0415	USNSSE Latina	Not Applicable	Italy
Navy	N0418	USNSSE Larissa	Not Applicable	Greece
Navy	N0420	USNSSE Isa	Not Applicable	Bahrain
Navy	N0421	USNSSE Jebel Ali	Not Applicable	Bahrain
Navy	N0422	USNSSE Fujurah	Not Applicable	United Arab Emirates
Navy	N0423	USNSSE Port Khalifa	Not Applicable	United Arab Emirates
Navy	N0424	USNSSE NSF Deveselu	Not Applicable	Romania
Navy	N1087	CFA Chinhae-Region MWR	Not Applicable	Korea, Republic of
Navy	N1109	COMNAVREG, Japan-Region MWR	Not Applicable	Japan
Navy	N1120	COMNAVREG, Europe, Africa and Southwest Asia (EURAFSWA)-Region MWR	Not Applicable	Italy
Navy	N1163	COMNAVREG, Hawaii-Region MWR	Hawaii	United States
Navy	N1199	COMNAVREG, SW-Installation	California	United States
Navy	N1245	COMNAVREG, Marianas-Region MWR	Not Applicable	United States
Navy	N1287	COMNAVREG, NW	Washington	United States
Navy	N1345	NCRR Singapore-Region MWR	Not Applicable	Singapore
Navy	N1351	COMNAVREG, SW-Region MWR	California	United States
Navy	N1353	COMNAVREG, MA	Virginia	United States

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Service	Installation Code (X XXXX)	Installation Name	State	Country
Navy	N1354	ND Washington-Region MWR	District of Columbia	United States
Navy	N1355	COMNAVREG, Se-Region MWR	Florida	United States
Navy	N3403	USS D D Eisenhower Cvn-69	Not Applicable	United States
Navy	N3405	USS T Roosevelt Cvn-71	Not Applicable	United States
Navy	N3406	USS John C Stennis Cvn-74	Not Applicable	United States
Navy	N3413	USS G Washington Cvn-73	Not Applicable	United States
Navy	N3420	USS Carl Vinson Cvn-70	Not Applicable	United States
Navy	N3422	USS Nimitz Cvn-68	Not Applicable	United States
Navy	N3427	USS Belleau Wood Lha-03	Not applicable	United States
Navy	N3429	USS A Lincoln Cvn-72	Not Applicable	United States
Navy	N3433	USS Harry S Truman Cvn-75	Not Applicable	United States
Navy	N3434	USS Ronald Reagan Cvn-76	Not Applicable	United States
Navy	N3435	USS George HW Bush Cvn-77	Not Applicable	United States
Navy	N3436	USS Gerald Ford	Not Applicable	United States
Navy	N6510	Fleet and Family Readiness (FFR) CNIC Millington	Tennessee	United States
Navy	N6511	Child and Youth Programs (C&YP) CNIC Millington	Tennessee	United States
Navy	N6514	Fleet and Family Support (FFS) Warfighter & Family Sup	Tennessee	United States
Navy	N6520	Con CNIC Millington	Tennessee	United States
Navy	N6521	Navy Gateway Inns and Suites (NGIS) Con CNIC Millington	Tennessee	United States
Navy	N6540	CNAFI CNIC Millington	Tennessee	United States
Navy	N6550	NFC CNIC Millington	Tennessee	United States
Navy	N6580	NGIS CNIC Millington	Tennessee	United States
Navy	N7515	OSD CNIC Millington	Tennessee	United States
Navy	N7531	Armed Forces Retirement Home (AFRH) Washington	District of Columbia	United States
Navy	N7532	AFRH Gulfport	Mississippi	United States
Navy	N7590	Fisher House CNIC Mill	Tennessee	United States
Navy	N7745	DoD Education Activity (DODEA) Guam Student Meal Program (SMP)	Not applicable	United States
Navy	N7751	USNA Business Services Div	Maryland	United States
Navy	N7752	USNA Midshipmen Welfare Fund	Maryland	United States
Navy	N7753	USNA Candidate Guidance NAFI	Maryland	United States
Navy	N8087	CFS Chinhae-NGIS	Not Applicable	Korea, Republic of
Navy	N8109	COMNAVREG, Japan-NGIS	Not Applicable	Japan
Navy	N8120	COMNAVREG, EURAFSWA -NGIS	Not Applicable	Italy
Navy	N8163	COMNAVREG, Hawaii-NGIS	Hawaii	United States
Navy	N8199	COMNAVREG, SW-NGIS	California	United States
Navy	N8245	COMNAVREG, Marianas-NGIS	Not Applicable	United States
Navy	N8287	NGIS COMNAVREG, NW	Washington	United States
Navy	N8345	NCRR Singapore-NGIS	Not Applicable	Singapore
Navy	N8353	NGIS COMNAVREG, MidAtlantic	Virginia	United States
Navy	N8354	ND Washington-NGIS	District of Columbia	United States
Navy	N8355	COMNAVREG, Se-NGIS	Florida	United States
Navy	N9513	IT Franchise Services	Tennessee	United States
Navy	N9598	Military Ticket Program	California	United States
Navy	N9900	HQ Treasury	Tennessee	United States

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NAFI Fund List

NAF Program Number (X)	NAF Program	NAF Fund Number (XX)	NAF Fund Name	NAF Fund Definition
1	Military MWR	10	Military MWR-Pentagon	Military MWR programs (exclusive of private organizations) executed at the secretariat level that provide mission sustainment, community support, and other revenue-generating programs for authorized DoD personnel.
		11	Military MWR-Service HQ	Military MWR programs (exclusive of private organizations) located at DoD Service and region headquarters that provide mission sustainment, community support, and other revenue-generating programs for authorized DoD personnel.
		12	Military MWR-Installation	Military MWR programs (exclusive of private organizations) located on DoD installations that provide mission sustainment, community support, and other revenue-generating programs for authorized DoD personnel.
		13	Military MWR-Joint Base	Military MWR programs (exclusive of private organizations) located on DoD joint bases that provide mission sustainment, community support, and other revenue-generating programs for authorized DoD personnel.
		14	Military MWR-AFRC	Military MWR Armed Forces Recreation Centers (AFRC) including Dragon Hill Lodge, Edelweiss Lodge and Resort, Hale Koa Hotel, Shades of Green, and U.S. Naval Joint Services Activity The New Sanno.
2	Armed Service Exchanges	20	Army and Air Force Exchange Service	Not in use. Reserved for potential future use.
		21	Marine Corps Exchange	Retail Operations for Marine Corps personal. Includes retail stores, convenience/7-day Stores, service stations including fuel and auto repair, catalog sales, grocery stores, when specifically authorized, packaged alcoholic beverage stores, retail concessionaires, and tactical field exchanges.
		22	Navy Exchange Service Command	Not in use. Reserved for potential future use.
3	Civilian MWR	30	Civilian MWR-Pentagon	Civilian MWR and resale activities executed at the secretariat level that provide community support and other revenue-generating programs for authorized DoD civilian employees.
		31	Civilian MWR-Service HQ	Civilian MWR and resale activities located at DoD Service and region headquarters that provide community support and other revenue-generating programs for authorized DoD civilian employees.
		32	Civilian MWR-Installation	Civilian MWR and resale activities located on DoD installations that provide community support and other revenue-generating programs for authorized DoD civilian employees.
		33	Civilian MWR-Joint Base	Civilian MWR and resale activities located on DoD joint bases that provide community support and other revenue-generating programs for authorized DoD civilian employees.
		34	Civilian MWR-Installation Restaurant	Civilian MWR restaurants located on DoD installations.
4	Lodging	40	Lodging-Service HQ	DoD lodging programs including TDY, PCS, and military treatment facility lodging (not including Fisher Houses) located at a DoD Service and region headquarters.
		41	Lodging-Installation	DoD lodging programs including TDY, PCS, and military treatment facility lodging (not including Fisher Houses) located on a DoD Installation.
		42	Lodging-Joint Base	DoD lodging programs including TDY, PCS, and military treatment facility lodging (not including Fisher Houses) located on a DoD joint base.
		43	Lodging-Fisher House	Fisher Houses provide military families housing close to a loved one during hospitalization for an illness, disease or injury.

Nonappropriated Fund Standard General Ledger (NAFSGL)

NAFI Fund List

NAF Program Number (X)	NAF Program	NAF Fund Number (XX)	NAF Fund Name	NAF Fund Definition
5	Supplemental Mission	50	Military Academy - Academic Support Fund	Used to record income and expense associated with the Academy Academic Support Fund.
		51	Military Academy	An educational institution which prepares candidates for service in the officer corps of the Army, Navy, Air Force or Coast Guard. Used to record income and expense associated with the Military Academy fund.
		52	Bands	Used to record income and expense associated with Military bands.
		53	Command Commandant School Mission Support Fund	Used to record income and expense associated with the Air Force Command Commandant School Mission Support Fund.
		54	Student Meal Program Fund	Used to record income and expense associated with the Student Meal Program fund.
		55	Field Ration Mess	Used to record income and expense associated with the Field Ration Mess Fund.
		56	Inflight Service Fund	Used to record income and expense associated with the Air Force Inflight Service Fund.
		57	Military Academy - Academy Athletic Fund	Used to record income and expense associated with the Academy Athletic Fund.
		58	Supplemental Mission Fund G	Supplemental mission NAFs provide quality of life services as adjuncts to the mission activity which generated those monies. Supplemental mission income is derived from the mission.
		59	Supplemental Mission Fund H	Supplemental mission NAFs provide quality of life services as adjuncts to the mission activity which generated those monies. Supplemental mission income is derived from the mission.
		60	Chaplains Fund	Used to record income and expense associated with conducting chaplain-sponsored programs of a nondenominational nature such as coffee house programs, marriage clinics, etc.
		61	Veterinarian Fund	Used to record income and expense associated with the administration and operation of private animal care (veterinary) services. Also includes all personnel costs, supplies, resale operations, related depreciation expense, etc.
		62	Army Soldier Family Readiness Donations	Donations to a command sponsored organization of family members, volunteers, soldiers, and civilian employees belonging to a unit, that together provide an avenue of mutual support and assistance and a network of communications among the family members, the chain of command, chain of concern, and community resources. This fund is for Army use only.
		63	Vehicle Registration Fund	Used to record income and expense associated with the Vehicle Registration Fund.
		64	Disciplinary Barracks Fund	Used to record income and expense associated with the Disciplinary Barracks Fund.
		65	Statutory Accident Insurance Fund	Used to record income and expense associated with the State Insurance Fund.
		66	Museum Gift Shops/Military History Institutes	Institutions purposed with providing Military history and exhibits. Currently only used by Army.
		67	Armed Forces Retirement Homes	Used to record income and expense associated with Armed Forces Retirement Homes.
		68	Stars & Stripes Publications	Used to record income and expense associated with the Stars & Stripes publications.
69	Marine Corps Marathon Fund	Used to record income and expense associated with the Marine Corps Marathon.		
6	Special Purpose	80	Defense Finance and Accounting Service (DFAS) Central Accounting Office	Provides finance and accounting services for the civilian and military members of DoD. This fund is for Army use only.
		81	Capital Improvements	NAF capital improvements. For example, equipment, information systems, minor construction, and major construction.
		82	Insurance	A practice or arrangement by which an entity that provides a guarantee of compensation for specified loss, damage, illness, or death in return for payment of a premium.
		83	Mission Essential Dining	Food prepared for mission essential flyers, security forces and maintenance workers that don't have enough time to stop for meals.
		84	Employee Savings Plan Trust	Used to record income and expense associated with an employee savings plan trust.
		85	Retirement Plan Trust	Used to record income and expense associated with a retirement plan trust.
		86	Financial Management Fund	Used to record income and expense associated with the Financial Management Fund. This is for Air Force use only.

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
01	Common Support (Overhead)	Common Support (Overhead): General and administrative support that benefits overall NAF program(s) but is not exclusive to a single activity or program.	017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc.	XX
			019	Accounting	Record expense related to tasks including financial management, resource management, billing and recordkeeping functions. Includes recording and categorizing financial transactions and preparation of financial statements and reports.	XX
			020	Administration	Record expense related to operation expenses that are related to administrative support that benefits all MWR operations at an installation and cannot be directly traced to a specific program area. Includes rent, utilities, insurance, facilities management, legal, managerial salaries (DMWR), etc.	XX
			021	Commercial Sponsorship	Record expense related to the act of providing assistance, funding, goods, equipment (including fixed assets), or services to MWR program(s) and/or event(s) by an individual, agency, association, company, corporation, or other entity (sponsor) for a specific (limited) period of time in return for public recognition or advertising promotions. Commercial sponsorship is either unsolicited or solicited.	XX
			022	Human Resources	Record expense related to hiring and training personnel, administering employee-benefit programs, and providing other support services to personnel.	XX
			023	Information Technology	Record expense related to electronic equipment and supplies including communications infrastructure costs not directly related to a specific activity.	XX
			024	Logistics	Record expense related to obtaining, storing, and transporting resources to the locations where they are required as well as motor pool.	XX
			025	Marketing	Record expense related to promoting and selling products or services, including market research and advertising.	XX
			026	Procurement	Record expense related to the acquisition of goods, services or works from an external source.	XX
			027	Value Added Tax Program and Utility Tax Avoidance Program (OCONUS)	Record income and expense related to the Value Added Tax Program and Utility Tax Avoidance Program (OCONUS).	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
02	Physical Fitness	Fitness & Sports: Programs that develop the components of aerobic capacity, muscular strength, muscular endurance, and flexibility, in conjunction with body fat measurement, that are within an optimal range for military personnel. Includes, support for individuals and teams to enhance individual fitness and unit teamwork and readiness. Also includes, competition by individuals or teams representing the installation or a higher level command. Inter-Service sport competition events sanctioned by the Armed Forces Sports Council as well as participation in national and international sporting events such as the Pan American Games, Conseil International du Sport Militaire, and the Olympics.	028	Fitness Center Operations	Record income and expense associated with conducting the installation fitness center operations. Includes equipment and supplies, and official expense directly related to fitness center operations conducted by Services. Includes personnel costs, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			029	Sports and Athletics (Self-Directed, Unit Level, Intramural)	Record income and expense associated with conducting organized competitions between organizations and units related to self-directed, intramural and unit-level programs. Includes referee costs, personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			030	Sports Programs (Above Intramural Level)	Record income and expense associated with competition by individuals or teams representing the installation or a higher level command. Inter-Service sport competition events sanctioned by the Armed Forces Sports Council as well as participation in national and international sporting events such as the Pan American Games, Conseil International du Sport Militaire, and the Olympics. Includes referee costs, personnel costs, supplies, etc. Does not include Military Academy or Athletic Associations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
03	Unit Level Programs	Unit Level Programs: Support and activities that maintain mission readiness, improve unit teamwork, and create esprit de corps.	031	Unit Level Programs Operations	Record income and expense associated with the operation of Unit Level Programs. Include supplies, depreciation, personnel costs, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
04	Aquatics - Centers	Aquatics - Centers : Commercial grade water theme parks, Category C.	032	Aquatic Theme Park Operations	Record income and expense associated with the operation of aquatic theme parks. Also includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone. This will include a commercial name brand operation with MWR employees.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
05	Aquatics - Military Training	Aquatics - Military Training: Includes swimming programs associated with military personnel training. Does not include those recreational swimming programs in Category B (even if only a beach) or aquatics centers in Category C. Also, lifeguards are not to be accounted for in Category A.	033	Aquatic Training Operations	Record income and expense associated with swimming programs for Service member training. Does not include those recreational swimming programs in Category B or aquatics centers in Category C. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
06	Aquatics - Recreational Swimming	Aquatics - Recreational Swimming: Swimming programs in a recreational environment. Does not include swimming programs associated with Category C membership club programs or aquatics centers.	034	Swimming Operations	Record income and expense associated with recreational swimming operations. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone. This will include a commercial name brand operation with MWR employees.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
07	Library Programs & Information Services (Recreation)	Library Programs & Information Services (Recreation): Supports readiness and the military mission, Quality of Life (QOL) programs, voluntary education, professional and technical education and training, Internet access, lifelong learning, transition and career assistance, and the leisure needs of military communities. Components may include library buildings, multimedia resource centers, information centers, or similarly named entities.	035	Information Programs	Record income and expense associated with library information programs including classes and special topic sessions. Includes personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			036	Library Operations	Record income and expense associated with library operations. Includes special library grants and donations. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			037	Multi-Media Resource Centers	Record income and expense associated with library multimedia resource centers for patron use. Includes computer room costs, personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
08	Recreation Centers - Category A (Military Personnel)	<p>Recreation Centers - Category A (Military Personnel): Provide a comprehensive MWR program with both directed and self-directed individual and group activities specifically targeted to the DoD community as a whole, but with special emphasis on military personnel. May include Internet Cafes, game rooms with video games, billiards, table games and table tennis, television and movie rooms, music rooms, classrooms, etc., to allow for participation in a variety of social, competitive, and educational activities. These programs can be stand-alone, consolidated, and/or integrated programs that best meet the needs of the community they serve. Facilities should be configured to accommodate diverse services and designed with flexibility that allows modifications based on changing community interests and needs. At least 75 percent of the space available shall be used for MWR programs when there is an ongoing program of organized activities. May incorporate other program elements such as food and beverage services, which are Category C activities.</p>	001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone. This will include a commercial name brand operation with MWR employees.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			014	Recreational Machines (Slot Machines)	Record income and expense related to operating slot machines that return money or tokens redeemable in money. Includes all direct expenses such as personnel costs, supplies, and so on. Show all club expenses and income directly relating to slot machine operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			016	Space Rental	Record income and expense associated with event space rentals. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
09	Recreation Centers - Category B (Military & Family Members)	Recreation Centers - Category B (Military & Family Members): Community center with comprehensive MWR programs specifically targeted to the DoD community as a whole with special emphasis on Service members and their family members. These programs can be stand-alone or consolidated programs that best meet the needs of the community they serve. Facilities should be configured to accommodate diverse services and designed with sufficient flexibility to allow modifications based on changing community interests and needs. At least 75 percent of the space available shall be used for MWR programs when there is an ongoing program of organized activities. The food and beverage component is considered a Category C program.	001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone. This will include a commercial name brand operation with MWR employees.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			014	Recreational Machines (Slot Machines)	Record income and expense related to operating slot machines that return money or tokens redeemable in money. Includes all direct expenses such as personnel costs, supplies, and so on. Show all club expenses and income directly relating to slot machine operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			016	Space Rental	Record income and expense associated with event space rentals. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
10	Recreation Centers - Service Member Techno-Activities Center	<p>Recreation Centers - Service Member Techno-Activities Center: A multi-purpose facility where active duty personnel can socialize and participate in individual and competitive activities offered for a modest fee. Fee based services may include recreational and competitive activities using platforms (e.g., arcade, audio, console, handheld, online, PC) for a variety of genres (e.g., action, adventure, role playing, simulation, sports, game tournament strategy). The center may also include sound and lighting for commercial, high tech entertainment and sporting events, WIFI access, special events, social activities, and meeting space. Service members will not be charged user fees for WIFI or related Internet services provided directly to the user. However, when WIFI and related Internet services are offered via private contractors, user fees may be charged. The fee-based nature of the activities differentiates the program from Category A programs. While targeted at junior active duty personnel, the center should be configured to accommodate diverse services and designed with sufficient flexibility to allow modifications based on changing technology, trends, interests, and needs. A Techno-Activities Center may incorporate sports bars and other food and beverage elements, which are Category C activities. Slot machines and any other gambling devices and machines are not permitted. Patronage is restricted to active duty personnel and their accompanied guests, 18 years of age and older.</p>	001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone. This will include a commercial name brand operation with MWR employees.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			016	Space Rental	Record income and expense associated with event space rentals. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
11	Single Service Member Program	<p>Single Service Member Program: Address single Service member Quality of Life (QoL) issues and initiatives and support commanders by providing a forum through which single Service member QoL concerns are identified and recommendations for improvement are made. Additionally, this forum provides a means to assess the interests and needs of single Service members. QoL for single Service members includes all those concerns that can directly or indirectly influence morale, living environment, personal growth, and development.</p>	038	Single Service Member Program Operations	Record income and expense associated with the operation of Single Service Member Programs. Include supplies, depreciation, personnel costs, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
12	Warfighter and Family Services	<p>Warfighter and Family Services: Provides programs designed to enhance an individual's quality of life and increase unit family readiness. These programs assist commanders, service members and their families in managing the competing demands of the military mission and family.</p>	039	Behavioral Health	Record income and expense associated with the operation of Warfighter and Family Services Behavioral Health programs. Include supplies, depreciation, personnel costs, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
	040		Personal & Professional Development	Record income and expense associated with the operation of Warfighter and Family Services Personal & Professional Development programs. Include supplies, depreciation, personnel costs, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX	
	041		Family Team Building	Record income and expense associated with the operation of Warfighter and Family Services Family Team Building programs. Include supplies, depreciation, personnel costs, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX	
	042		Family Care	Record income and expense associated with the operation of Warfighter and Family Services Family Care programs. Include supplies, depreciation, personnel costs, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX	
	017		Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX	

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
13	Child Development & School Age Programs	Child Development & School Age Programs: Childcare services for children, ages 0 through 12 years old, of DoD personnel. Care and services are provided in child development facilities, contract operations, and alternative (community-based) locations. Care may be provided on a full-day, part-day, or hourly basis. Care is designed to protect the health and safety of children; to promote their physical, social, emotional, and cognitive development; and to enhance their readiness for later school experiences.	043	Alternative Locations	Record income and expense associated with alternative child care options in approved settings on and off installation. Includes personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			044	Day Care	Record income and expense associated with providing center-based child care. Covers an early childhood development program offered 2 to 5 days a week. Normally, this program is established for children 0 to 5 years of age. Includes full-day care, part-day care and hourly care. Includes personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			045	Family Child Care Homes	Record income and expense associated with home-based child care services that are provided for Military Service members, DoD civilian employees, or eligible employees of a DoD contractor. Services are provided by an individual who is certified by the Secretary of the Military Department or Director of the Defense Agency or DoD Field Activity concerned as qualified to provide those services, and provides those services for 10 hours or more per week per child on a regular basis for compensation. Includes home-based child care services that are provided by licensed individuals in homes located on or off of the installation, who agree to comply with the standards outlined in this Instruction. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			046	Kindergarten	Record income and expense associated with a 5-day-a-week, normally half-day education program leading to a specific level of achievement, using state guidelines that prepare and qualify a child for entry into the first grade. Normally, this program is established for children 5 years of age. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			047	School Age Programs	Record income and expense associated with youth programs, before and after school, and summer day camp programs. Includes cost of personnel when dedicated to this program. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
14	Youth Programs	Youth Programs: A comprehensive series of planned and self directed activities and events responding to the recreational, developmental, social, physiological, psychological, cultural, and educational needs of eligible youth through 18 years of age. These activities support the acquisition of lifelong skills and facilitate transition to adulthood. Youth programs are offered within a physically and emotionally safe environment that includes appropriately trained support staff in designated facilities and locations in accordance with Reference 6060.4.	048	Child Youth Sports	Record income and expense associated with the operation of before and after school and sports and fitness programs. Includes all personnel costs, supplies, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			049	Installation/Community Sports	Record income and expense associated with the operation of youth installation or community sports programming. Includes all personnel costs, supplies, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			050	Youth Programs	Record income and expense associated with the operation of youth center programs. Includes all personnel costs, supplies, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
15	Community Programs (MWR Sponsored)	Community Programs (MWR Sponsored): Community programs provided for the general enjoyment of the installation community, to build a sense of community and relieve stress.	051	Community Events	Record income and expense associated with in-person one time events provided for the general enjoyment of the installation community, to build a sense of community and relieve stress. Includes personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			052	Community Programs	Record income and expense associated with programs other than one time events provided for the general enjoyment of the installation community, to build a sense of community and relieve stress. Events may or may not be in-person and typically consist of programming repeated multiple times. Includes personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			004	Entertainment	Record income and expense associated with amusement or diversion. Includes entertainment provided by performers, entertainment equipment, gaming, parties, concerts, dances, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
16	Information, Tickets, Tours and Leisure Travel Services	Information, Tickets, Tours and Leisure Travel Services: Typical services include information brochures and recommendations concerning local and regional attractions; local or group tours; tickets to local movie theaters, concerts, plays, sports events, and museums; admission to regional or national theme parks; and provisions for central registration and advance sales for most MWR facilities, services, and programs on the installation.	053	Event Tickets	Record income and expense associated with ticket sales such as entry into local event attractions and commissions, i.e., tickets obtained through consignment contracts. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			054	In-house Tour Packages	Record income and expense associated with MWR sponsored tour operations. Includes any and all parts of a trip, which is sponsored and conducted by the information ticket and tour (ITT) office. This includes planning the trip, contracting for the trip, entry into the event, transportation, and accommodations and taking the group on the trip. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			055	Commercial Tour Packages	Record income and expense associated with unofficial travel and transportation services at approved overseas in-house operations. These operations include, but are not limited to: air, bus, rail reservations and ticketing; lodging; rental car arrangements; ticket and itinerary delivery; and assistance with visas and passports. Also includes CONUS satellite locations where the CTO contractor has elected to provide teleticketing capability only (no contractor manning or toll free numbers). Also includes the concession fee received for unofficial leisure travel that the installation receives from the Commercial Travel Program. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			004	Entertainment	Record income and expense associated with amusement or diversion. Includes entertainment provided by performers, entertainment equipment, gaming, parties, concerts, dances, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
17	Directed Outdoor Recreation	<p>Outdoor Recreation: Programs that provide instruction and structured outdoor recreational activities and may include archery, hunting, fishing, rappelling, hiking, scuba diving, sail boarding, backpacking, bicycling, mountain biking, boating, canoeing, and water and snow skiing. Also includes, equipment supports directed and self-directed participation in outdoor programs. Equipment is purchased with APF and NAF for the purpose of being checked out to participants in MWR programs. Fees may be charged to recover all or part of any NAF costs associated with providing this service. Checkout equipment may include tents, coolers, sleeping bags, stoves, skis, canoes, boats (without overnight stay capability), bicycles, and other equipment that support the program. Sale of incidental items such as lantern fuel, mantels, and similar accouterments is authorized. This activity includes both Category B and Category C activities.</p>	056	Outdoor Recreation Operations	Record income and expense associated with outdoor recreation activities. Includes revenue from trips, information education, personnel expense, supplies, expendable equipment, and related depreciation. Does not include expenses related to Common Support (Overhead) cost centers. Note, equipment rental and checkout is a separate cost center.	XX
			005	Equipment Checkout	Record income and expense associated with equipment checkout operations. Equipment supports directed and self-directed participation in programs. Equipment is purchased with APF and NAF for the purpose of being checked out to participants in MWR programs. Checkout equipment may include tents, coolers, sleeping bags, stoves, skis, canoes, boats (without overnight stay capability), bicycles, and other equipment that support the program. Also includes personnel costs, supplies, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment Checkout includes Category B and C functions as well as unit use of equipment as a Category A function.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
18	Parks & Picnic Areas - On-Installation	Parks & Picnic Areas - On-Installation: Provides on-installation picnic areas, barbecues, pavilions, game fields, fitness trails, nature centers, playgrounds, etc., for self-directed use.	057	Park Operations	Record income and expense associated with on-installation operations related to game fields, fitness trails, nature centers, playgrounds, etc. excluding picnic areas. Also includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			058	Picnic Area Operations	Record income and expense associated with on-installation picnic areas, barbecues, and pavilions. Also includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			016	Space Rental	Record income and expense associated with event space rentals. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
19	Marina - Boating Program (Checkout and Lessons)	Marina - Boating Program (Checkout and Lessons): May include operation of a marina without resale or private boat berthing. Boats and equipment are MWR-owned and -operated. Includes rentals of ski boats, boats for overnight stays, and personal watercrafts. This activity is only authorized as a Category B activity. However, the operation of a snack bar, restaurant, or resale outlet within this activity is only authorized as a Category C program.	059	Marina Operations	Record income and expense associated with the operation of a marina without resale or private boat berthing. Boats and equipment are MWR-owned and -operated. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
20	Marina - Resale or Private Boat	Marina - Resale or Private Boat: Includes marina operations with private berthing, pump-out station, and/or resale activities. Includes rentals of ski boats, boats for overnight stays, and personal watercraft. This activity is only authorized as a Category C activity.	060	Marina Operations	Record income and expense associated with resale or private boat marina operations. Marina operations are defined as when moorage or slippage is made available for use of privately owned watercraft. Includes revenue from mooring, slip, dry dock or storage fees, and work performed on privately owned watercraft. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
21	Equestrian Programs - Cat B	Equestrian Programs (Cat B): Government-owned or leased horses used for recreational riding and services such as boarding, organized events, competitions, etc.	061	Horse Rental	Record income and expense associated with horse rentals and services such as organized events, competitions, etc. for Government-owned or Government-leased horses used for recreational riding. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			062	Stable Rental	Record income and expense associated with renting stable space for horse boarding. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to <u>Category C functions</u> .	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
22	Skill Development - Arts and Crafts	Skill Development - Arts and Crafts: Programs that emphasize learning by “doing” through formal and informal instruction in fine arts, crafts, and industrial and vocational arts.	063	Arts & Crafts Center Operations	Record income and expense associated with the operation of arts and crafts programs which include electronic, lapidary, etc. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			064	Ceramics/Pottery	Record income and expense associated with the ceramic and/or pottery programs. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			065	Custom Shop	Record income and expense associated with the arts & crafts custom shop. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			066	Frame Shop	Record income and expense associated with the arts & crafts frame shop. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			067	Furniture	Record income and expense associated with furniture building programs. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			068	Photography	Record income and expense associated with photography programs. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			069	Portrait Studio	Record income and expense associated with a portrait studio. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			070	Wood Working	Record income and expense associated with wood working. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
23	Skill Development - Automotive	Skill Development - Automotive: Automotive and electro-mechanical skill development programs that provide opportunities for skill development through formal or informal instruction as well as opportunities for self-directed recreation.	071	Auto Craft Shop Operations	Record income and expense associated with auto craft shop operations to include basic fee for service activities like oil changes and brake jobs. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			072	Auto Skills Program	Record income and expense associated with self-directed automotive and electro-mechanical skill development programs that provide opportunities for skill development through formal or informal instruction as well as opportunities for self-directed recreation. Includes bay rental, supplies, depreciation, personnel costs, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			073	Car Wash	Record income and expense associated with the operation of car washes. Include supplies, depreciation, personnel costs, etc. Does not include expenses related to Common Support (Overhead) cost centers. Note, USMC reports car washes under Exchange Services.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
24	Bowling - 16 Lanes or Less	Bowling - 16 Lanes or Less: Bowling programs at centers having 16 lanes or less offering services such as bowling resale, food and beverage, bowling instruction, open play bowling, league bowling, and tournaments. The operation of resale activities is authorized only as a Category C program.	074	Lane Operations	Record income and expense associated with lane operations for bowling centers with 16 lanes or less. Includes lane fees, personnel, supplies, and applicable depreciation expense but does not include maintenance costs. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			007	Food & Beverage - Catering	Record income and expense associated with catering operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone. This will include a commercial name brand operation with MWR employees.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			013	Maintenance	Record expense associated with maintenance, repair, and servicing of NAFI assets. Includes maintenance, repair, and servicing expenses for bowling alleys that are not capitalized. Includes cost of parts and materials and other applicable costs. Limited to activities Does not include expenses related to Common Support (Overhead) cost centers.	XX
			014	Recreational Machines (Slot Machines)	Record income and expense related to operating slot machines that return money or tokens redeemable in money. Includes all direct expenses such as personnel costs, supplies, and so on. Show all club expenses and income directly relating to slot machine operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX

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Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			016	Space Rental	Record income and expense associated with event space rentals. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
25	Bowling - Over 16 Lanes	Bowling - Over 16 Lanes: Programs at centers having more than 16 lanes, offering open play bowling, league bowling, tournaments, and services such as bowling instruction, bowling merchandise, food, and beverage.	075	Lane Operations	Record income and expense associated with lane operations for bowling centers with over 16 lanes. Includes lane fees, personnel, supplies, and applicable depreciation expense but does not include maintenance costs. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			007	Food & Beverage - Catering	Record income and expense associated with catering operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone. This will include a commercial name brand operation with MWR employees.	XX

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Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			013	Maintenance	Record expense associated with maintenance, repair, and servicing of NAFI assets. Includes maintenance, repair, and servicing expenses for bowling alleys that are not capitalized. Includes cost of parts and materials and other applicable costs. Limited to activities Does not include expenses related to Common Support (Overhead) cost centers.	XX
			014	Recreational Machines (Slot Machines)	Record income and expense related to operating slot machines that return money or tokens redeemable in money. Includes all direct expenses such as personnel costs, supplies, and so on. Show all club expenses and income directly relating to slot machine operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			016	Space Rental	Record income and expense associated with event space rentals. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
26	Lodging - Temporary Duty	Lodging - Temporary Duty: These facilities are the primary source of lodging for Temporary Duty (TDY) personnel and TDY personnel have priority use.	076	Visitor	Record income and expense associated with facilities maintained to provide temporary housing for transient and TDY visitors. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			077	Distinguished Visitor	Record income and expense associated with facilities maintained to provide temporary housing for transient and TDY distinguished visitors. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers. This cost center is for Air Force use only.	XX

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Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
27	Lodging - Permanent Change of Station	Lodging - Permanent Change of Station: These facilities, which provide kitchens, are the primary source of lodging for active duty members and their families who are in a Permanent Change of Station (PCS) status and PCS personnel have priority use.	078	Permanent Change of Station Operations	Record income and expense associated with facilities designed to provide quality temporary lodging and services that meet the needs of individuals, who are in PCS status, and their families. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
28	Lodging - Military Treatment Facility	Lodging - Military Treatment Facility: Military Treatment Facility (MTF) lodging. These facilities provide lodging for patients and families of patients undergoing critical medical procedures or other serious long-term medical treatment at a major MTF or for families of deceased military members at Dover AFB, Delaware. An example of an MTF Lodging is a Fisher House.	079	Military Treatment Facility Operations	Record income and expense associated with facilities providing lodging for patients and families of patients undergoing critical medical procedures or other serious long-term medical treatment. An example of an MTF Lodging is a Fisher House. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
29	Lodging - Recreation	<p>Lodging - Recreation: The Military Services must provide recreational facilities and services that are collated with military recreational areas to support recreation, and the vast majority of occupancy is by unofficial travelers in a leave or off-duty status. Recreational lodging includes Armed Forces Recreation Centers, Joint Service Facilities (JSF), recreation hotels, cabins, cottages, trailers, campgrounds, and recreational vehicle (RV) parks with hookups. This is only authorized as a Category C program.</p>	080	Recreation Operations	Record income and expense associated with on or off-base recreation lodging operations. Includes hotels, cabins, cottages, mobile homes, trailers, campers, enclosed sleeping shelters, or any form of recreational lodging designed for overnight use. Does not include facilities designed primarily for day use such as pavilions or shelters. Excludes camping (primitive or tent) operations. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			081	Conference Center	Record income and expense related to the operation of conference centers at recreational lodging sites. Includes personnel, supplies, depreciation and other related expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone. This will include a commercial name brand operation with MWR employees.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			014	Recreational Machines (Slot Machines)	Record income and expense related to operating slot machines that return money or tokens redeemable in money. Includes all direct expenses such as personnel costs, supplies, and so on. Show all club expenses and income directly relating to slot machine operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
30	Lodging - Camping (Primitive and/or Tent)	Lodging - Camping (Primitive and/or Tent): Category B small campgrounds with primitive or tent camping as the primary recreational activity and/or that support participation in adjacent outdoor recreational activities. The operation of a snack bar, restaurant, or resale outlet is authorized only as a Category C program.	082	Camping Operations	Record income and expense associated small campgrounds with primitive or tent camping as the primary recreational activity and/or that support participation in adjacent outdoor recreational activities. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			016	Space Rental	Record income and expense associated with event space rentals. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
31	Food & Beverage - Stand Alone	<p>Food & Beverage - Stand Alone: Programs may include restaurants, franchises, snack bars, and limited menu operations as well as beverage, social catering, take-out food and non-alcoholic beverages, other Service-themed food operations, convenience stores (does not include Expresses, Shoppettes or Marine Marts which are operated under Exchange Services), and entertainment programs. Food and beverage activities, including table service, name brand casual dining but excluding name brand fast food, may be operated as stand-alone operations not under the direction of other MWR operations including those in Category A, B, or C. This specifically excludes exchange operated or exchange-contracted name brand fast food that may be operated in MWR facilities under a separate agreement.</p>	083	Convenience Shopping Food & Beverage	Record income and expense associated with convenience store food and beverage sales as well as the sale of sundries. Does not include Expresses, Shoppettes or Marine Marts which are operated under Exchange Services. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX
			007	Food & Beverage - Catering	Record income and expense associated with catering operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone. This will include a commercial name brand operation with MWR employees.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
32	Golf	Golf: Offering open play, tournaments, and services such as golf instruction, golf resale, food, and beverage.	013	Maintenance	Record expense associated with maintenance, repair, and servicing of NAFI assets. Includes maintenance, repair, and servicing expenses for bowling alleys that are not capitalized. Includes cost of parts and materials and other applicable costs. Limited to activities Does not include expenses related to Common Support (Overhead) cost centers.	XX
			084	Driving Range	Record income and expense associated with driving range operations. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			085	Golf Carts	Record income and expense associated with golf carts. Includes cart rental and related expenses such as personnel, maintenance and repair, depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			086	Golf Course Operations	Record income and expense associated with green fees, club storage, and all related expenses. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone. This will include a commercial name brand operation with MWR employees.	XX

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(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX

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Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
33	Movie Pictures - Free Admission	Movie Pictures - Free Admission: Free motion picture entertainment, licensed only for public viewing, provided to shipboard and sites, isolated areas, and deployed military personnel regardless of format. Also provided to shore sites on videotape or other encrypted DVD or non-digital film media and distributed only through officially designated Military Service agencies. This activity is only authorized as a Category A activity.	087	Free Movie Admission Operations	Record income and expense associated with free admission movie theaters. Includes Encrypted DVD Programs. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
34	Movie Pictures - Installation Theaters	Movie Pictures - Installation Theaters: Commercial-style cinema using digital projection format film or industry-standard format. Movies provided must be licensed for public viewing in a military setting by an officially-designated Military Service agency. A movie theater must also include a cinema-style concession operation, Category C.	088	Installation Theater Operations	Record income and expense associated with installation movie theaters. Includes all personnel costs, supplies, related depreciation expense, etc. Could include operation of theater for official installation or command functions such as town hall meetings, training events, family team building, readiness and deployment support, life skills, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
35	Recreation & Entertainment Programs - Other (Cat B & C)	Recreation & Entertainment Programs - Other (Cat B & C): Recreational and entertainment revenue-generating programs not previously specified. This activity includes both Category B and Category C activities.	089	Batting Cage	Record income and expense associated with a NAF revenue-generating batting cages not conducted as part of another activity or program. Do not include programs conducted as part of the base APF funded fitness programs, or as part of another activity or program. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			090	Car Lot	Record income and expense associated with a NAF revenue-generating car lot operations used to house used vehicles for sale. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			091	Go Cart	Record income and expense associated with a NAF revenue-generating go cart operations not conducted as part of another activity or program. Do not include programs conducted as part of the base APF funded fitness programs, or as part of another activity or program. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			092	Mini Golf	Record income and expense associated with a NAF revenue-generating mini golf operations not conducted as part of another activity or program. Do not include programs conducted as part of the base APF funded fitness programs, or as part of another activity or program. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			093	Skating	Record income and expense associated with a NAF revenue-generating ice skating and roller skating operations not conducted as part of another activity or program. Do not include programs conducted as part of the base APF funded fitness programs, or as part of another activity or program. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

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Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			004	Entertainment	Record income and expense associated with amusement or diversion. Includes entertainment provided by performers, entertainment equipment, gaming, parties, concerts, dances, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
36	Amusement and Recreational Machines and/or Gaming	Amusement and Recreational Machines and/or Gaming: Includes amusement machines (including video and pinball machines) that do not provide a pay-out, recreational machines (including slot machines) that provide a pay-out to the player, and non-gambling online video game services within MWR facilities.	001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			014	Recreational Machines (Slot Machines)	Record income and expense related to operating slot machines that return money or tokens redeemable in money. Includes all direct expenses such as personnel costs, supplies, and so on. Show all club expenses and income directly relating to slot machine operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
37	Animal Care	Animal Care: Service established for boarding pets including other amenities associated with boarding pets (e.g., grooming and incidentals).	094	Boarding	Record income and expense associated with animal boarding operations at kennels. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			095	Grooming	Record income and expense associated with animal grooming operations at kennels. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			096	Veterinary Care	Record income and expense associated with the operation of private animal care (veterinary) services. Also includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

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Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
38	Vehicle Storage	Vehicle Storage: Parking compound for storage of authorized patrons' vehicles (e.g., cars, motorcycles, boats, recreational vehicles, and associated trailers).	097	Vehicle Storage	Record income and expense associated with recreational vehicle (RV) storage services. RV storage services can be offered on-base and at off-base recreation areas. This service provides authorized customers a place to store campers, motor homes, power boats, off-road vehicles, sail boats, motorcycles, automobiles, or other recreational vehicles. This cost center does not cover used vehicle sales lots. Also includes associated personnel costs, supplies, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
39	Military Service Academy	Military Service Academy: Military or service academy that is an educational institution which prepares candidates for service in the officer corps of the Army, the Navy, Marines, Air Force or Coast Guard.	098	Cadet Programs	Record income and expense associated with cadet arts and crafts, cadet media, allied arts, theater varsity and other miscellaneous moral and welfare cadet programs. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			099	Sport Programs	Record income and expense associated with cadet sports programs. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			100	Athletic Associations	Record income and expense associated with Military Service Academy athletic associations also known as athletic booster clubs. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

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(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
40	Clubs - Membership and Non-Membership	Clubs - Membership and Non-Membership: May include food and beverage, catering, social events, entertainment, and other services normally associated with a membership organization. Membership and the payment of dues is at the discretion of each Military Service. Official command functions are not MWR events even when held in MWR facilities.	101	Meeting Center - Club	Record income and expense related to personnel such as the manager, assistant manager, secretarial staff, and supplies (not attributable to other cost centers) when clubs are used as a meeting center for non-APF authorized meetings. Other items include dues, concessions, admission, and sales revenue of items sold at the cashiers' cages, and the cost of related items. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			102	Social Events	Record income and expense related to club use for non-APF authorized social events. Include personnel such as the manager, assistant manager, secretarial staff, and supplies (not attributable to other cost centers). Other items include dues, concessions, admission, and sales revenue of items sold at the cashiers' cages, and the cost of related items. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			004	Entertainment	Record income and expense associated with amusement or diversion. Includes entertainment provided by performers, entertainment equipment, gaming, parties, concerts, dances, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			007	Food & Beverage - Catering	Record income and expense associated with catering operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone. This will include a commercial name brand operation with MWR employees.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
41	Recreation & Entertainment Programs - Other (Cat A)	Recreation & Entertainment Programs - Other (Cat A): Acquisition and support of professional entertainment provided free to Military Service members overseas. (obtained from DoDI 1015.10)	089	Batting Cage	Record income and expense associated with a NAF revenue-generating batting cages not conducted as part of another activity or program. Do not include programs conducted as part of the base APF funded fitness programs, or as part of another activity or program. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			090	Car Lot	Record income and expense associated with a NAF revenue-generating car lot operations used to house used vehicles for sale. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			091	Go Cart	Record income and expense associated with a NAF revenue-generating go cart operations not conducted as part of another activity or program. Do not include programs conducted as part of the base APF funded fitness programs, or as part of another activity or program. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			092	Mini Golf	Record income and expense associated with a NAF revenue-generating mini golf operations not conducted as part of another activity or program. Do not include programs conducted as part of the base APF funded fitness programs, or as part of another activity or program. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			093	Skating	Record income and expense associated with a NAF revenue-generating ice skating and roller skating operations not conducted as part of another activity or program. Do not include programs conducted as part of the base APF funded fitness programs, or as part of another activity or program. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			004	Entertainment	Record income and expense associated with amusement or diversion. Includes entertainment provided by performers, entertainment equipment, gaming, parties, concerts, dances, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
42	Sports and Athletics (Self-Directed, Unit Level, Intramural)	Fitness & Sports: Programs that develop the components of aerobic capacity, muscular strength, muscular endurance, and flexibility, in conjunction with body fat measurement, that are within an optimal range for military personnel. Includes, support for individuals and teams to enhance individual fitness and unit teamwork and readiness. Also includes, competition by individuals or teams representing the installation or a higher level command. Inter-Service sport competition events sanctioned by the Armed Forces Sports Council as well as participation in national and international sporting events such as the Pan American Games, Conseil International du Sport Militaire, and the Olympics.	028	Fitness Center Operations	Record income and expense associated with conducting the installation fitness center operations. Includes equipment and supplies, and official expense directly related to fitness center operations conducted by Services. Includes personnel costs, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
029			Sports and Athletics (Self-Directed, Unit Level, Intramural)	Record income and expense associated with conducting organized competitions between organizations and units related to self-directed, intramural and unit-level programs. Includes referee costs, personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX	
030			Sports Programs (Above Intramural Level)	Record income and expense associated with competition by individuals or teams representing the installation or a higher level command. Inter-Service sport competition events sanctioned by the Armed Forces Sports Council as well as participation in national and international sporting events such as the Pan American Games, Conseil International du Sport Militaire, and the Olympics. Includes referee costs, personnel costs, supplies, etc. Does not include Military Academy or Athletic Associations. Does not include expenses related to Common Support (Overhead) cost centers.	XX	
006			Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX	
008			Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX	
011			Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX	
012			Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX	

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
43	Cable / Community Television	Cable / Community Television: These activities surround the use and support of Cable / Community Television at the Installation level.	119	Cable / Community Television	Record income and expense associated with Cable / Community Television. Does not include expenses related to Common Support (Overhead) cost centers.	XX
44	Outdoor Recreation Equipment Checkout	Outdoor Recreation: Programs that provide instruction and structured outdoor recreational activities and may include archery, hunting, fishing, rappelling, hiking, scuba diving, sail boarding, backpacking, bicycling, mountain biking, boating, canoeing, and water and snow skiing. Also includes, equipment supports directed and self-directed participation in outdoor programs. Equipment is purchased with APF and NAF for the purpose of being checked out to participants in MWR programs. Fees may be charged to recover all or part of any NAF costs associated with providing this service. Checkout equipment may include tents, coolers, sleeping bags, stoves, skis, canoes, boats (without overnight stay capability), bicycles, and other equipment that support the program. Sale of incidental items such as lantern fuel, mantels, and similar accouterments is authorized. This activity includes both Category B and Category C activities.	056	Outdoor Recreation Operations	Record income and expense associated with outdoor recreation activities. Includes revenue from trips, information education, personnel expense, supplies, expendable equipment, and related depreciation. Does not include expenses related to Common Support (Overhead) cost centers. Note, equipment rental and checkout is a separate cost center.	XX
			005	Equipment Checkout	Record income and expense associated with equipment checkout operations. Equipment supports directed and self-directed participation in programs. Equipment is purchased with APF and NAF for the purpose of being checked out to participants in MWR programs. Checkout equipment may include tents, coolers, sleeping bags, stoves, skis, canoes, boats (without overnight stay capability), bicycles, and other equipment that support the program. Also includes personnel costs, supplies, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment Checkout includes Category B and C functions as well as unit use of equipment as a Category A function.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
45	Special Interests - Amateur Radio	Special Interest - Amateur Radio: Programs that provide opportunities for skill development through formal or informal instruction as well as opportunities for self-directed recreation with Amateur Radio.	120	Amateur Radio	Record income and expense associated with Amateur Radio. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSLG)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
46	Sports Programs Above Intramural Level	Fitness & Sports: Programs that develop the components of aerobic capacity, muscular strength, muscular endurance, and flexibility, in conjunction with body fat measurement, that are within an optimal range for military personnel. Includes, support for individuals and teams to enhance individual fitness and unit teamwork and readiness. Also includes, competition by individuals or teams representing the installation or a higher level command. Inter-Service sport competition events sanctioned by the Armed Forces Sports Council as well as participation in national and international sporting events such as the Pan American Games, Conseil International du Sport Militaire, and the Olympics.	028	Fitness Center Operations	Record income and expense associated with conducting the installation fitness center operations. Includes equipment and supplies, and official expense directly related to fitness center operations conducted by Services. Includes personnel costs, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			029	Sports and Athletics (Self-Directed, Unit Level, Intramural)	Record income and expense associated with conducting organized competitions between organizations and units related to self-directed, intramural and unit-level programs. Includes referee costs, personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			030	Sports Programs (Above Intramural Level)	Record income and expense associated with competition by individuals or teams representing the installation or a higher level command. Inter-Service sport competition events sanctioned by the Armed Forces Sports Council as well as participation in national and international sporting events such as the Pan American Games, Conseil International du Sport Militaire, and the Olympics. Includes referee costs, personnel costs, supplies, etc. Does not include Military Academy or Athletic Associations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
47	CD1 Child Development Centers (CDCs)	<p>Child Development & School Age Programs: Childcare services for children, ages 0 through 12 years old, of DoD personnel. Care and services are provided in child development facilities, contract operations, and alternative (community-based) locations. Care may be provided on a full-day, part-day, or hourly basis. Care is designed to protect the health and safety of children; to promote their physical, social, emotional, and cognitive development; and to enhance their readiness for later school experiences.</p>	043	Alternative Locations	Record income and expense associated with alternative child care options in approved settings on and off installation. Includes personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			044	Day Care	Record income and expense associated with providing center-based child care. Covers an early childhood development program offered 2 to 5 days a week. Normally, this program is established for children 0 to 5 years of age. Includes full-day care, part-day care and hourly care. Includes personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			045	Family Child Care Homes	Record income and expense associated with home-based child care services that are provided for Military Service members, DoD civilian employees, or eligible employees of a DoD contractor. Services are provided by an individual who is certified by the Secretary of the Military Department or Director of the Defense Agency or DoD Field Activity concerned as qualified to provide those services, and provides those services for 10 hours or more per week per child on a regular basis for compensation. Includes home-based child care services that are provided by licensed individuals in homes located on or off of the installation, who agree to comply with the standards outlined in this Instruction. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			046	Kindergarten	Record income and expense associated with a 5-day-a-week, normally half-day education program leading to a specific level of achievement, using state guidelines that prepare and qualify a child for entry into the first grade. Normally, this program is established for children 5 years of age. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			047	School Age Programs	Record income and expense associated with youth programs, before and after school, and summer day camp programs. Includes cost of personnel when dedicated to this program. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
48	CD2 Family Child Care (FCC)	<p>Child Development & School Age Programs: Childcare services for children, ages 0 through 12 years old, of DoD personnel. Care and services are provided in child development facilities, contract operations, and alternative (community-based) locations. Care may be provided on a full-day, part-day, or hourly basis. Care is designed to protect the health and safety of children; to promote their physical, social, emotional, and cognitive development; and to enhance their readiness for later school experiences.</p>	043	Alternative Locations	Record income and expense associated with alternative child care options in approved settings on and off installation. Includes personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			044	Day Care	Record income and expense associated with providing center-based child care. Covers an early childhood development program offered 2 to 5 days a week. Normally, this program is established for children 0 to 5 years of age. Includes full-day care, part-day care and hourly care. Includes personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			045	Family Child Care Homes	Record income and expense associated with home-based child care services that are provided for Military Service members, DoD civilian employees, or eligible employees of a DoD contractor. Services are provided by an individual who is certified by the Secretary of the Military Department or Director of the Defense Agency or DoD Field Activity concerned as qualified to provide those services, and provides those services for 10 hours or more per week per child on a regular basis for compensation. Includes home-based child care services that are provided by licensed individuals in homes located on or off of the installation, who agree to comply with the standards outlined in this Instruction. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			046	Kindergarten	Record income and expense associated with a 5-day-a-week, normally half-day education program leading to a specific level of achievement, using state guidelines that prepare and qualify a child for entry into the first grade. Normally, this program is established for children 5 years of age. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			047	School Age Programs	Record income and expense associated with youth programs, before and after school, and summer day camp programs. Includes cost of personnel when dedicated to this program. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
49	CD3 Supplemental Programs/Resource & Referral/Other (PVV)	<p>Child Development & School Age Programs: Childcare services for children, ages 0 through 12 years old, of DoD personnel. Care and services are provided in child development facilities, contract operations, and alternative (community-based) locations. Care may be provided on a full-day, part-day, or hourly basis. Care is designed to protect the health and safety of children; to promote their physical, social, emotional, and cognitive development; and to enhance their readiness for later school experiences.</p>	043	Alternative Locations	Record income and expense associated with alternative child care options in approved settings on and off installation. Includes personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			044	Day Care	Record income and expense associated with providing center-based child care. Covers an early childhood development program offered 2 to 5 days a week. Normally, this program is established for children 0 to 5 years of age. Includes full-day care, part-day care and hourly care. Includes personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			045	Family Child Care Homes	Record income and expense associated with home-based child care services that are provided for Military Service members, DoD civilian employees, or eligible employees of a DoD contractor. Services are provided by an individual who is certified by the Secretary of the Military Department or Director of the Defense Agency or DoD Field Activity concerned as qualified to provide those services, and provides those services for 10 hours or more per week per child on a regular basis for compensation. Includes home-based child care services that are provided by licensed individuals in homes located on or off of the installation, who agree to comply with the standards outlined in this Instruction. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			046	Kindergarten	Record income and expense associated with a 5-day-a-week, normally half-day education program leading to a specific level of achievement, using state guidelines that prepare and qualify a child for entry into the first grade. Normally, this program is established for children 5 years of age. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			047	School Age Programs	Record income and expense associated with youth programs, before and after school, and summer day camp programs. Includes cost of personnel when dedicated to this program. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
50	Special Interests - Flying	Special Interests - Flying: Flying (aero) operations such as rental of aircraft, storing aircraft owned by members, providing flying instruction, and other related services.	103	Flying Operations	Record income and expense associated with special interest group flying (aero) operations such as rental of aircraft, storing aircraft owned by members, providing flying instruction, and other related services. Other income includes membership dues, initiation fees, etc. Record expenses including personnel and related benefits, supplies, depreciation of equipment and so forth. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
51	Special Interests - Scuba Diving	Special Interests - Scuba Diving: Includes activities for groups or individuals having an interest in aquatic and scuba-type activities, sponsored dives, etc.	104	Scuba Diving Operations	Record income and expense associated with operations of special interest group scuba diving. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
52	Special Interests - Parachute & Sky Diving	Special Interests - Parachute & Sky Diving: Includes instruction, sponsored jumps, competitions, etc.	105	Parachute & Sky Diving Operations	Record income and expense associated with the voluntary membership of persons with common interest related to the special interest group parachute and sky diving club. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
53	Special Interests - Rod & Gun/Skeet	Special Interests - Rod & Gun/Skeet: Skeet, trap, other shooting programs, instruction, competitions, resale, food and beverage operations, etc. Includes paintball operations.	106	Rod & Gun/Skeet Operations	Record income and expense associated with special interest group skeet and trap ranges. Includes skeet range use fee, skeet birds and personnel expense, applicable depreciation, and other related expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
54	Special Interest - Performing Arts	Special Interest - Performing Arts: Programs that provide opportunities for skill development through formal or informal instruction as well as opportunities for self-directed recreation at theater centers, dinner theaters, music centers, performing arts centers, pageants, special entertainment events, and community activities.	107	Performing Arts Operations	Record income and expense associated with special interest group theater operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
55	Special Interests - Other	Special Interests - Other: These programs are more highly specialized, appeal to a limited audience, and are supported through user fees.	108	Other Special Interest Operations	Record income and expense associated with the operation of other special interest programs not listed as a separate category. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
56	CD4 School Age Care (SAC)	Child Development & School Age Programs: Childcare services for children, ages 0 through 12 years old, of DoD personnel. Care and services are provided in child development facilities, contract operations, and alternative (community-based) locations. Care may be provided on a full-day, part-day, or hourly basis. Care is designed to protect the health and safety of children; to promote their physical, social, emotional, and cognitive development; and to enhance their readiness for later school experiences.	043	Alternative Locations	Record income and expense associated with alternative child care options in approved settings on and off installation. Includes personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			044	Day Care	Record income and expense associated with providing center-based child care. Covers an early childhood development program offered 2 to 5 days a week. Normally, this program is established for children 0 to 5 years of age. Includes full-day care, part-day care and hourly care. Includes personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			045	Family Child Care Homes	Record income and expense associated with home-based child care services that are provided for Military Service members, DoD civilian employees, or eligible employees of a DoD contractor. Services are provided by an individual who is certified by the Secretary of the Military Department or Director of the Defense Agency or DoD Field Activity concerned as qualified to provide those services, and provides those services for 10 hours or more per week per child on a regular basis for compensation. Includes home-based child care services that are provided by licensed individuals in homes located on or off of the installation, who agree to comply with the standards outlined in this Instruction. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			046	Kindergarten	Record income and expense associated with a 5-day-a-week, normally half-day education program leading to a specific level of achievement, using state guidelines that prepare and qualify a child for entry into the first grade. Normally, this program is established for children 5 years of age. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			047	School Age Programs	Record income and expense associated with youth programs, before and after school, and summer day camp programs. Includes cost of personnel when dedicated to this program. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
57	Joint Service Facilities / AFRCs	<p>Lodging -Joint Service Facilities and/or AFRCs:</p> <p>Facilities and programs operated by one Service for all Military Service members for the primary purpose of providing rest and recreational activities. Includes Armed Forces Recreation Centers, major hotel operations, and recreational sites designed for use by all Military Service members and other authorized patrons.</p>	080	Recreation Operations	Record income and expense associated with on or off-base recreation lodging operations. Includes hotels, cabins, cottages, mobile homes, trailers, campers, enclosed sleeping shelters, or any form of recreational lodging designed for overnight use. Does not include facilities designed primarily for day use such as pavilions or shelters. Excludes camping (primitive or tent) operations. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			081	Conference Center	Record income and expense related to the operation of conference centers at recreational lodging sites. Includes personnel, supplies, depreciation and other related expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone. This will include a commercial name brand operation with MWR employees.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			014	Recreational Machines (Slot Machines)	Record income and expense related to operating slot machines that return money or tokens redeemable in money. Includes all direct expenses such as personnel costs, supplies, and so on. Show all club expenses and income directly relating to slot machine operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
58	Horseback Riding Program and Stables - Cat C	Equestrian Programs (Cat C): Government-owned or leased horses used for recreational riding and services such as boarding, organized events, competitions, etc.	061	Horse Rental	Record income and expense associated with horse rentals and services such as organized events, competitions, etc. for Government-owned or Government-leased horses used for recreational riding. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			062	Stable Rental	Record income and expense associated with renting stable space for horse boarding. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
59	Equipment Rental (Party/Categring/Maintenance/Construction)	Equipment Rental: Equipment purchased with NAF for the purpose of being rented to customers to support their special interests.	006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
70	Recycling	Recycling: MWR programs authorized to administer recycling programs and receive revenues. Note, Recycling is an APF activity. However, Region MWR activities may provide manpower and support services to maintain collection, accounting, and other program management functions. Prior to undertaking support to a recycling program, a Memorandum of Understanding must be established.	109	Recycling Operations	Record income and expense associated with the operation the recycling program. Include supplies, depreciation, personnel costs, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
71	Chaplain Services	Chaplain Services: Programs designed to provide religious and spiritual support and services to personnel.	110	Chaplain Operations	Record income and expense associated with chaplain operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
72	Resale Programs - Stand Alone	Resale Programs - Stand Alone: Stand alone resale programs that are not associated with another NAF or facility activity. An example is the sale of excess inventory.	015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
80	Special Purpose Funds	Special Purpose Funds: NAFIs established for a specific general and administrative purpose to support more than one Program Group. This activity is to be used for all Special Purpose Funds. No other activity is to be used.	111	Special Purpose Fund Operations	Record income and expense associated with special purpose fund operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
81	Supplemental Mission Funds	Supplemental Mission Funds: A NAFI designated to receive NAFs generated as the result of installation operation of mission programs such as training, food service, education, and security. This activity is to be used for all Supplemental Mission Funds that do not align to another activity.	112	Supplemental Mission Fund Operations	Record income and expense associated with supplemental mission fund operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
90	Miscellaneous Morale & Welfare	Miscellaneous Morale & Welfare: Morale & Welfare services and events not listed as separate activities. Can include barber shops, taxi services, fund raising events and other Morale & Welfare activities. The Marine Corps typically records these services under Exchange Services. This activity includes both Category B and Category C activities.	113	Barber and Beauty Shops	Record income and expense associated with the operation of barber and beauty shops not associated with club operations. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			114	Dining Halls Support	Record expense related to expendable supplies in connection with decorations for holidays and special festive occasions. If equipment is purchased through NAF, applicable depreciation is expensed. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			115	Fund Raising Events	Record all income and expense including operation of concessions, sales, cash handling, and ticket sales, for base fund raising events for MWRF purposes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			116	Taxi Services	Record income and expense associated with hiring of motor vehicles which are operated by a driver assigned by the NAFI. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			117	Vehicle Rental	Record income and expense associated with auto rental services for transportation purposes by the NAFI. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			118	Other Miscellaneous Morale and Welfare	Record income and expense associated with all other miscellaneous morale and welfare activities not classified under other cost centers codes. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			004	Entertainment	Record income and expense associated with amusement or diversion. Includes entertainment provided by performers, entertainment equipment, gaming, parties, concerts, dances, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			007	Food & Beverage - Catering	Record income and expense associated with catering operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone. This will include a commercial name brand operation with MWR employees.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			014	Recreational Machines (Slot Machines)	Record income and expense related to operating slot machines that return money or tokens redeemable in money. Includes all direct expenses such as personnel costs, supplies, and so on. Show all club expenses and income directly relating to slot machine operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			016	Space Rental	Record income and expense associated with event space rentals. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)
General Ledger Account Code (GLAC) Listing

OSD Prefix (XXX)	Group	Category	Account	Service Specific (XXXX)
100	Assets	Cash	Cash In Bank	XXXX
101	Assets	Cash	Foreign Currency	XXXX
102	Assets	Cash	Revolving Cash Fund	XXXX
103	Assets	Cash	Change Funds	XXXX
104	Assets	Cash	Petty Cash	XXXX
105	Assets	Cash	Imprest Funds	XXXX
106	Assets	Cash	Savings	XXXX
107	Assets	Cash	Restricted Cash	XXXX
108-109	Assets	Cash	RESERVED	XXXX
110	Assets	Investments	Interest Bearing Deposits	XXXX
111	Assets	Investments	Certificates of Deposit Short Term Less Than 12 months	XXXX
112	Assets	Investments	Marketable Securities Short Term	XXXX
113-114	Assets	Investments	RESERVED	XXXX
115	Assets	Receivables	Customer Receivables	XXXX
116	Assets	Receivables	Inter and Intra NAFI Receivables	XXXX
117	Assets	Receivables	Appropriated Fund (APF) Receivables	XXXX
118	Assets	Receivables	Merchant Card Receivables	XXXX
119	Assets	Receivables	Claims Receivables	XXXX
120	Assets	Receivables	Employee Receivables	XXXX
121	Assets	Receivables	Accrued Interest Receivables	XXXX
122	Assets	Receivables	Allowance for Doubtful Accounts	XXXX
123	Assets	Receivables	Other Receivables	XXXX
124-129	Assets	Receivables	RESERVED	XXXX
130	Assets	Inventories	Inventory	XXXX
131	Assets	Inventories	Central Warehouse Inventory	XXXX
132	Assets	Inventories	Work In Progress Inventory	XXXX
133	Assets	Inventories	Inventory In Transit	XXXX
134-139	Assets	Inventories	RESERVED	XXXX
140	Assets	Other Current Assets	Prepaid Supplies	XXXX
141	Assets	Other Current Assets	Prepaid Contracts	XXXX
142	Assets	Other Current Assets	Prepaid Insurance	XXXX
143	Assets	Other Current Assets	Prepaid Franchise Fees	XXXX
144	Assets	Other Current Assets	Prepaid Other	XXXX
145	Assets	Other Current Assets	Advance Payments	XXXX
146	Assets	Other Current Assets	Deposits	XXXX
147-149	Assets	Other Current Assets	RESERVED	XXXX
150	Assets	NAFI Titled Fixed Assets	NAFI Titled – Buildings and Land Assets	XXXX
151	Assets	NAFI Titled Fixed Assets	NAFI Titled – Buildings and Land Accumulated Depreciation	XXXX
152	Assets	NAFI Titled Fixed Assets	NAFI Titled – Buildings and Land Improvements	XXXX
153	Assets	NAFI Titled Fixed Assets	NAFI Titled – Buildings and Land Improvements Accumulated Depreciation	XXXX
154	Assets	NAFI Titled Fixed Assets	NAFI Titled – Vehicle, Aircraft and Boat Assets	XXXX
155	Assets	NAFI Titled Fixed Assets	NAFI Titled – Vehicle, Aircraft and Boat Accumulated Depreciation	XXXX
156	Assets	NAFI Titled Fixed Assets	NAFI Titled – Furniture, Fixture and Equipment	XXXX
157	Assets	NAFI Titled Fixed Assets	NAFI Titled – Furniture, Fixture and Equipment Accumulated Depreciation	XXXX
158	Assets	NAFI Titled Fixed Assets	NAFI Titled – Information Technology Assets	XXXX
159	Assets	NAFI Titled Fixed Assets	NAFI Titled – Information Technology Accumulated Depreciation	XXXX

Nonappropriated Fund Standard General Ledger (NAFSGL)
General Ledger Account Code (GLAC) Listing

OSD Prefix (XXX)	Group	Category	Account	Service Specific (XXXX)
160	Assets	NAFI Titled Fixed Assets	NAFI Titled – Livestock Assets	XXXX
161	Assets	NAFI Titled Fixed Assets	NAFI Titled – Livestock Accumulated Depreciation	XXXX
162	Assets	NAFI Titled Fixed Assets	NAFI Titled – Assets in Progress	XXXX
163	Assets	NAFI Titled Fixed Assets	NAFI Titled – Fixed Assets in Transit	XXXX
164-169	Assets	NAFI Titled Fixed Assets	RESERVED	XXXX
170	Assets	APF Titled Fixed Assets	APF Titled – Buildings and Land Assets	XXXX
171	Assets	APF Titled Fixed Assets	APF Titled – Buildings and Land Accumulated Depreciation	XXXX
172	Assets	APF Titled Fixed Assets	APF Titled – Buildings and Land Improvements	XXXX
173	Assets	APF Titled Fixed Assets	APF Titled – Buildings and Land Improvements Accumulated Depreciation	XXXX
174	Assets	APF Titled Fixed Assets	APF Titled – Vehicle, Aircraft and Boat Assets	XXXX
175	Assets	APF Titled Fixed Assets	APF Titled – Vehicle, Aircraft and Boat Accumulated Depreciation	XXXX
176	Assets	APF Titled Fixed Assets	APF Titled – Furniture, Fixture and Equipment Assets	XXXX
177	Assets	APF Titled Fixed Assets	APF Titled – Furniture, Fixture and Equipment Accumulated Depreciation	XXXX
178	Assets	APF Titled Fixed Assets	APF Titled – Information Technology Assets	XXXX
179	Assets	APF Titled Fixed Assets	APF Titled – Information Technology Accumulated Depreciation	XXXX
180	Assets	APF Titled Fixed Assets	APF Titled – Livestock Assets	XXXX
181	Assets	APF Titled Fixed Assets	APF Titled – Livestock Accumulated Depreciation	XXXX
182	Assets	APF Titled Fixed Assets	APF Titled – Assets in Progress	XXXX
183	Assets	APF Titled Fixed Assets	APF Titled – Fixed Assets in Transit	XXXX
184-189	Assets	APF Titled Fixed Assets	RESERVED	XXXX
190	Assets	Other Long Term Assets	Long Term Inter and Intra NAFI Receivables	XXXX
191	Assets	Other Long Term Assets	Long Term Receivables	XXXX
192	Assets	Other Long Term Assets	Long Term Pre-paid Expenses	XXXX
193	Assets	Other Long Term Assets	Certificates of Deposit Long Term over 12 months	XXXX
194	Assets	Other Long Term Assets	Marketable Securities Long Term	XXXX
195	Assets	Other Long Term Assets	Long Term Contributions	XXXX
196	Assets	Other Long Term Assets	Long Term Franchise Fees	XXXX
197	Assets	Other Long Term Assets	Intangible Assets	XXXX
198	Assets	Other Long Term Assets	Long Term Royalty and Trademark Fees	XXXX
199	Assets	Other Long Term Assets	RESERVED	XXXX
200	Liabilities	Current Liabilities	Accounts Payable	XXXX
201-204	Liabilities	Current Liabilities	RESERVED	XXXX
205	Liabilities	Current Liabilities	Wages Payable	XXXX
206	Liabilities	Current Liabilities	Taxes Payable	XXXX
207	Liabilities	Current Liabilities	Insurance Payable	XXXX
208	Liabilities	Current Liabilities	Deductions Payable	XXXX
209	Liabilities	Current Liabilities	Retirement Payable	XXXX
210	Liabilities	Current Liabilities	Short Term Post-Retirement Benefit Obligation Liabilities	XXXX
211	Liabilities	Current Liabilities	Other Employee Benefits Payable	XXXX
212	Liabilities	Current Liabilities	Other Employee Payable	XXXX
213	Liabilities	Current Liabilities	Workers' Compensation Liability	XXXX
214-219	Liabilities	Current Liabilities	RESERVED	XXXX
220	Liabilities	Current Liabilities	Short Term Inter and Intra NAFI Payable	XXXX
221	Liabilities	Current Liabilities	Short Term Loans Payable	XXXX
222	Liabilities	Current Liabilities	Interest Payable	XXXX
223	Liabilities	Current Liabilities	Reserves Payable	XXXX
224	Liabilities	Current Liabilities	Claims Payable	XXXX
225	Liabilities	Current Liabilities	Short Term Capital Leases	XXXX

Nonappropriated Fund Standard General Ledger (NAFSGL)
General Ledger Account Code (GLAC) Listing

OSD Prefix (XXX)	Group	Category	Account	Service Specific (XXXX)
226-229	Liabilities	Current Liabilities	RESERVED	XXXX
230	Liabilities	Current Liabilities	Unearned Income	XXXX
231	Liabilities	Current Liabilities	Unearned Income APF	XXXX
232	Liabilities	Current Liabilities	Unearned Income Uniform Funding and Management (UFM) and Utilization Support and Accountability (USA) - Non-Operating	XXXX
233-234	Liabilities	Current Liabilities	RESERVED	XXXX
235	Liabilities	Current Liabilities	Other Payable	XXXX
236-239	Liabilities	Current Liabilities	RESERVED	XXXX
240	Liabilities	Long Term Liabilities	Long Term Inter and Intra NAFL Liabilities	XXXX
241	Liabilities	Long Term Liabilities	Long Term Pension Cost Liabilities	XXXX
242	Liabilities	Long Term Liabilities	Long Term Post-Retirement Benefit Obligation Liabilities	XXXX
243	Liabilities	Long Term Liabilities	Long Term Loans Liabilities	XXXX
244	Liabilities	Long Term Liabilities	Long Term Capital Lease Liabilities	XXXX
245	Liabilities	Long Term Liabilities	Long Term Other Liabilities	XXXX
246	Liabilities	Long Term Liabilities	Long Term Severance Liabilities	XXXX
247	Liabilities	Long Term Liabilities	Long Term Reserves Liabilities	XXXX
248-299	Liabilities	Long Term Liabilities	RESERVED	XXXX
300	Net Worth/Equity	Net Worth/Equity	Undistributed Profits and Net Income	XXXX
301	Net Worth/Equity	Net Worth/Equity	Unrealized Gains and Losses	XXXX
302	Net Worth/Equity	Net Worth/Equity	Equity Reserves	XXXX
303	Net Worth/Equity	Net Worth/Equity	Workers' Compensation Reserves	XXXX
304	Net Worth/Equity	Net Worth/Equity	Transferred Equity	XXXX
305	Net Worth/Equity	Net Worth/Equity	Retained Earnings	XXXX
306	Net Worth/Equity	Net Worth/Equity	Other Equity or Earnings	XXXX
307-399	Net Worth/Equity	Net Worth/Equity	RESERVED	XXXX
400	Income	Operating Income	Gross Sales Income	XXXX
401	Income	Operating Income	Sales Returns and Allowances	XXXX
402	Income	Operating Income	Sales Discounts	XXXX
403	Income	Operating Income	Participation Fees Income	XXXX
404	Income	Operating Income	Concessionaire Income	XXXX
405	Income	Operating Income	Rental Income	XXXX
406	Income	Operating Income	Amusements Income	XXXX
407	Income	Operating Income	Gaming Income	XXXX
408	Income	Operating Income	Other APF Income	XXXX
409	Income	Operating Income	Reimbursement Income	XXXX
410	Income	Operating Income	Commercial Sponsorship Income	XXXX
411	Income	Operating Income	Inter and Intra Income	XXXX
412	Income	Operating Income	Other Operating Income	XXXX
413-499	Income	Operating Income	RESERVED	XXXX
500	Expenses	Operating Expenses	Purchases	XXXX
501	Expenses	Operating Expenses	Purchases Discounts and Allowances	XXXX
502	Expenses	Operating Expenses	Cost of Goods Sold	XXXX
503-504	Expenses	Operating Expenses	RESERVED	XXXX

Nonappropriated Fund Standard General Ledger (NAFSGL)
General Ledger Account Code (GLAC) Listing

OSD Prefix (XXX)	Group	Category	Account	Service Specific (XXXX)
505	Expenses	Operating Expenses	Wage Expense	XXXX
506	Expenses	Operating Expenses	Tax Expense	XXXX
507	Expenses	Operating Expenses	Employee Insurance Expense	XXXX
508	Expenses	Operating Expenses	Retirement Expense	XXXX
509	Expenses	Operating Expenses	Other Employee Benefit Expense	XXXX
510	Expenses	Operating Expenses	Other Expenses to Employees	XXXX
511-519	Expenses	Operating Expenses	RESERVED	XXXX
520	Expenses	Operating Expenses	Supplies Expense	XXXX
521	Expenses	Operating Expenses	Non-Capitalized Furniture, Fixtures and Equipment Expense	XXXX
522	Expenses	Operating Expenses	Repairs and Maintenance Expense	XXXX
523	Expenses	Operating Expenses	Communication Expense	XXXX
524	Expenses	Operating Expenses	Utilities Expense	XXXX
525	Expenses	Operating Expenses	Rental Expense	XXXX
526	Expenses	Operating Expenses	Insurance Premium Expense	XXXX
527	Expenses	Operating Expenses	Depreciation and Amortization Expense	XXXX
528	Expenses	Operating Expenses	Travel Expense	XXXX
529	Expenses	Operating Expenses	Transportation Expense	XXXX
530-534	Expenses	Operating Expenses	RESERVED	XXXX
535	Expenses	Operating Expenses	Reimbursed Common Support Expense	XXXX
536	Expenses	Operating Expenses	Claims Expense	XXXX
537	Expenses	Operating Expenses	Grants Expense	XXXX
538	Expenses	Operating Expenses	UFM and USA Operating Offset Expense	XXXX
539	Expenses	Operating Expenses	Inter and Intra Expense	XXXX
540-544	Expenses	Operating Expenses	RESERVED	XXXX
545	Expenses	Operating Expenses	Contract Services Expense	XXXX
546	Expenses	Operating Expenses	Advertising and Promotion Expense	XXXX
547	Expenses	Operating Expenses	Entertainment Expense	XXXX
548	Expenses	Operating Expenses	Credit Cards Expense	XXXX
549	Expenses	Operating Expenses	Bad Debt Expense	XXXX
550	Expenses	Operating Expenses	Laundry and Dry Cleaning Expense	XXXX
551	Expenses	Operating Expenses	Commercial Sponsorship Expense	XXXX
552	Expenses	Operating Expenses	Other Operating Expense	XXXX
553-599	Expenses	Operating Expenses	RESERVED	XXXX
600	Income	Non-Operating Income	Interest Income	XXXX
601	Income	Non-Operating Income	Assessment Income	XXXX
602	Income	Non-Operating Income	Rebates Income	XXXX
603-609	Income	Non-Operating Income	RESERVED	XXXX
610	Income	Non-Operating Income	Retirement Contributions Income	XXXX
611	Income	Non-Operating Income	Basic Wage Offset Income	XXXX
612-619	Income	Non-Operating Income	RESERVED	XXXX
620	Income	Non-Operating Income	Contribution/Donation Income	XXXX
621	Income	Non-Operating Income	Subsidy Income	XXXX
622	Income	Non-Operating Income	Exchange Dividend Income	XXXX
623	Income	Non-Operating Income	Headquarters Exchange Dividend Income	XXXX
624	Income	Non-Operating Income	Extraordinary Income	XXXX
625-629	Income	Non-Operating Income	RESERVED	XXXX
630	Income	Non-Operating Income	Realized Gains and Losses for Foreign Currency Income	XXXX
631	Income	Non-Operating Income	Realized Gains and Losses for Sale of Investments Income	XXXX
632	Income	Non-Operating Income	Realized Gains and Losses for Sale of Fixed Asset Income	XXXX
633-639	Income	Non-Operating Income	RESERVED	XXXX
640	Income	Non-Operating Income	Income UFM and USA – Non-Operating	XXXX
641	Income	Non-Operating Income	Prior Year Income Adjustment	XXXX
642	Income	Non-Operating Income	Other Non-operating Income	XXXX

Nonappropriated Fund Standard General Ledger (NAFSGL)
General Ledger Account Code (GLAC) Listing

OSD Prefix (XXX)	Group	Category	Account	Service Specific (XXXX)
643-699	Income	Non-Operating Income	RESERVED	XXXX
700	Expenses	Non-Operating Expenses	Interest Expenses	XXXX
701	Expenses	Non-Operating Expenses	Assessment Expense	XXXX
702	Expenses	Non-Operating Expenses	Prior Year(s) Expense Adjustment	XXXX
703	Expenses	Non-Operating Expenses	Extraordinary Expense	XXXX
704	Expenses	Non-Operating Expenses	UFM and USA Non-Operating Offset Expense	XXXX
705	Expenses	Non-Operating Expenses	Other Non-operating Expense	XXXX
706-799	Expenses	Non-Operating Expenses	RESERVED	XXXX

Assets

An asset is a resource that embodies economic benefits or services that the Nonappropriated Fund Instrumentality (NAFI) controls. The NAFI controls access to the economic benefits or services and, therefore, can obtain them and deny or regulate the access of other entities.

Cash: Cash, including imprest funds, should be recognized as an asset. Cash consists of: coins, paper currency and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit; amounts on demand deposit with banks or other financial institutions; and foreign currencies, which, for accounting purposes, should be translated into U.S. dollars at the exchange rate on the financial statement date.

- 100. Cash in Bank:** Cash in financial institutions, such as banks or credit unions. Cash consists of amounts on deposit such as but not limited to, coins, paper currency and readily negotiable instruments, including money orders, checks and bank drafts on hand or in transit for deposit.
- 101. Foreign Currency:** The U.S. dollar equivalent of foreign government currency. This account is used for all foreign currency receipts and disbursement held on deposit by NAFIs outside the continental United States.
- 102. Revolving Cash Fund:** Cash on hand in a central cashier operation at those bases where such an operation has been implemented. Used only in the NAFI that has accountability for the central cashier operation (normally the NAF Accounting Office (AO)).
- 103. Change Funds:** Funds used in daily operations to make change, cash checks, foreign currency conversion funds and foreign currency accommodation sales.
- 104. Petty Cash:** Fixed amounts established by the NAFI to handle minor disbursements. This account can include foreign petty cash.
- 105. Imprest Funds:** A cash fund of a fixed amount established through an advance of funds, without change, to an authorized imprest fund cashier to effect immediate cash payments of relatively small amounts for authorized purchases of supplies and non-personal services.
- 106. Savings:** Cash in savings accounts—short term investment of funds not needed immediately for daily operations, but readily available. Savings accounts must be in an interest bearing account and in federally insured banks, credit unions, or savings institutions.
- 107. Restricted Cash:** Cash set aside for a particular use, either by legal means or otherwise. If legally restricted, the cash must be segregated and reported separately from other cash/cash equivalents on the balance sheet. If there is no legal restriction, the cash can be combined with all other cash and cash equivalents.

RESERVED 108-109

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Investments: Consists of securities purchased for investments, certificates of deposit with a maturity of less than 1 year, Treasury notes, bonds, and certificates of indebtedness issued by Federal Government agencies, and foreign currency investments.

- 110. Interest Bearing Deposits:** Accounts at banks that pay interest to the account holder depending on the amount of deposits and money held in the accounts.
- 111. Certificates of Deposit Short Term Less than 12 months:** Short term, interest-bearing, FDIC-insured debt instruments offered by banks and savings and loans. Covers CDs with maturity dates of less than 12 months. CDs offer higher rates of return than most comparable investments, in exchange for tying up invested money for the duration of the certificate's maturity.
- 112. Marketable Securities Short Term:** Very liquid securities that can be converted into cash quickly at a reasonable price. These tend to have maturities of less than 1 year, and the rate at which they can be bought or sold has little effect on their prices. Marketable securities with original remaining maturities less than 1 year are classified as short-term marketable securities. Examples include but are not limited to commercial paper (e.g., stocks), banker's acceptances, Treasury bills and other money market instruments. The GL account is for readily tradable obligations of Government agencies, and obligations issued by U.S. Government-sponsored enterprises and securities. The securities are guaranteed by the full faith and credit of the U.S. Government with quoted prices that can be easily converted into cash within 1 year.

RESERVED 113-114

Receivables: Amounts that an entity claims for payment from others. Receivables can result from activities such as the sales of goods or services, the making of loans or loans assumed from defaults on previously made loan guarantees, the earning of interest, the advance or prepayment of monies, etc.

- 115. Customer Receivables:** Amounts owed to the NAFIs for, but not limited to, sales of merchandise, services, or dues. Receivables may result from amounts owed by members, customers, and organizations for dues, fees, charges, rentals, credit sales, payment plans, and military personnel orders actions processed.
- 116. Inter and Intra NAFI Receivables:** Amounts due from other base NAFIs for services or supplies; includes amounts owed between program groups.
- 117. Appropriated Fund (APF) Receivables:** Amounts owed from appropriated funds.
- 118. Merchant Card Receivables:** Amounts owed by banking companies for sales of goods, services, and/or special functions from credit companies. This account will be used for all credit card sales regardless of the credit card company involved.
- 119. Claims Receivables:** Amount due for destruction or losses (e.g., fire, theft, or other causes) covered under the self-insured program.
- 120. Employee Receivables:** The amount due from employees for payments made due to insufficient earnings such as, but not limited to, insurance premiums, retirement arrearages, etc.

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- 121. Accrued Interest Receivables:** Amounts due from interest earned but not received at the end of an accounting period, such as (but not limited to) external savings accounts, investments, and contracts.
- 122. Allowance for Doubtful Accounts:** An estimated amount of bad debts that may be subtracted from a balance sheet's accounts receivable. The estimated allowance is based on a review of historical average write-off amounts from the accounts receivable. Adjust the allowance for doubtful accounts to cover those accounts expected to become uncollectible during the next reporting period. This account is used when bad debt expense for the current reporting period is expected to be material.
- 123. Other Receivables:** Amount of other receivables for which an account has not been established such as (but not limited to) travel advances, amounts due from higher headquarters for grants and other payments, and amounts due from outside entities.

RESERVED 124-129

Inventories: Inventory is merchandise or supplies on hand or in transit at a particular point in time. Inventory held for sale or resale consists of goods to be sold in the normal course of business. A value is assigned which represents the cost of acquisition. When the goods are sold, the value assigned is used to determine profit for the accounting period as shown on the income statement and to properly report assets on the balance sheet at the end of the accounting period.

- 130. Inventory:** Goods held for sale in the normal course of business, designated as resale inventory items.
- 131. Central Warehouse Inventory:** Value of the bulk, volume, or secured storage of resale and/or supplies inventory.
- 132. Work in Progress Inventory:** Inventory in the process of being constructed or manufactured.
- 133. Inventory in Transit:** Inventory where title has passed to the NAFI, but the inventory has not been received at a NAFI warehouse.

RESERVED 134-139

Other current Assets: Other current assets are prepaid expenses that are payments and expenditures made in contemplation of future benefits or performance.

- 140. Prepaid Supplies:** Any unexpired portion of a payment made in advance for an expense related to supplies not for resale that have not yet been consumed or used. Supplies are expensed as their usage is recorded by the NAFI custodian.
- 141. Prepaid Contracts:** Any unexpired portion of a payment made in advance for an expense related to contracts that is being amortized over a specific time period. Annual service contracts may be expensed over the life of the contract, regardless of amount, if the amount is material to the activity.
- 142. Prepaid Insurance:** Any unexpired portion of a payment made in advance for an expense related to insurance that is being amortized over a specific time period. Advance payments for

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insurance is an expense that can span numerous months. Annual insurance contract amounts may be expensed over the life of the contract, regardless of amount, if the amount is material to the activity.

- 143. Prepaid Franchise Fees:** Any unexpired portion of a payment made in advance for an expense related to franchise fees that are being amortized over a specific time period.
- 144. Prepaid Other:** Any unexpired portion of a payment made in advance for an expense not defined in other prepaid counts that will be amortized or depreciated over a specific period of time.
- 145. Advance Payments:** Payments made in advance for goods and/or services not yet received, such as but not limited to utilities, trips outdoor recreation, and entertainers.
- 146. Deposits:** Amount due for deposits made in connection with the purchase of goods or services such as but not limited to deposits charged by vendors on reusable containers, credits given for returned containers, deposits with foreign governments, hunting stamps and licenses.

RESERVED 147-149

NAFI Titled Fixed Assets: Resources that embody economic benefits or services that the NAFI controls. It embodies economic benefits or services that can be used in the future. The NAFI controls the title to the asset and controls access to the economic benefits or services and, therefore, can obtain them and deny or regulate the access of other entities.

- 150. NAFI Titled – Buildings and Land Assets:** Real estate, constructed dwellings or storage facilities. This account includes, but is not limited to, added features such as canals, landscaping, fencing, and built roads. It qualifies for depreciation and features must increase real value. Buildings and land are government owned. This GL account is for the capitalized cost of buildings and land paid with Nonappropriated funds.
- 151. NAFI Titled – Buildings and Land Accumulated Depreciation:** Depreciation of the asset account building and land assets.
- 152. NAFI Titled – Buildings and Land Improvements:** The value of renovations, other improvements, reconstruction and/or repairs made to existing buildings and land. This GL account is for, but not limited to, the capitalized cost of buildings and land improvements paid with Nonappropriated Funds.
- 153. NAFI Titled – Buildings and Land Improvements Accumulated Depreciation:** Depreciation of the asset account buildings and land improvements.
- 154. NAFI Titled – Vehicle, Aircraft and Boat Assets:** Capitalized cost of vehicles, aircraft and boats purchased with Nonappropriated Funds.
- 155. NAFI Titled – Vehicle, Aircraft and Boat Accumulated Depreciation:** Depreciation of the asset account vehicles, aircraft and boats.
- 156. NAFI Titled – Furniture, Fixture and Equipment:** Items considered non-personal property such as (but not limited to) chairs, desks, filing cabinets, copiers, fax machines, and telephone

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equipment, unless they are affixed to the real property. This account includes the capitalized cost of furniture and fixtures purchased, donated, or transferred.

- 157. NAFI Titled – Furniture, Fixture and Equipment Accumulated Depreciation:** Depreciation of the asset account furniture and equipment.
- 158. NAFI Titled – Information Technology Assets:** Related to internal use software and hardware, including purchased off-the-shelf software, contractor-developed software subject to amortization, hardware, and internally developed software subject to amortization. This includes assets purchased with a memorandum of agreement (MOA).
- 159. NAFI Titled – Information Technology Accumulated Depreciation:** Depreciation of the asset account information technology.
- 160. NAFI Titled – Livestock Assets:** Living assets; such as but not limited to animals held for draft, breeding, dairy, sporting purposes or consumption. The value of livestock entered into this account is the cost of raising the animal to its current condition, (i.e., breeding stallion or the cost of raising a heifer from calf to freshening.) This value maybe estimated, or based on the current market value – if a base value has been established.
- 161. NAFI Titled – Livestock Accumulated Depreciation:** Depreciation of the asset account livestock.
- 162. NAFI Titled – Assets in Progress:** Accumulated costs of a project, which is not yet completed. This includes all costs associated with placing the asset in service.
- 163. NAFI Titled – Fixed Assets in Transit:** Fixed assets or items related to fixed assets that have not yet been transported to the final location for the fixed asset. The title has passed to the NAFI, but the assets have not yet been received.

RESERVED 164-169

APF Titled Fixed Assets: Resources that embody economic benefits or services that the Government controls. It embodies economic benefits or services that can be used in the future. The Government controls access to the economic benefits or services and, therefore, can obtain them and deny or regulate the access of other entities. These are assets purchased with appropriated funds and have a Government title.

- 170. APF Titled – Buildings and Land Assets:** Real estate, constructed dwellings or storage facilities. Includes (but is not limited to) added features such as canals, landscaping, fencing, and built roads. Qualifies for depreciation, and features must increase real value. Buildings and land are government owned.
- 171. APF Titled – Buildings and Land Accumulated Depreciation:** Depreciation of the asset account building and land assets.
- 172. APF Titled – Buildings and Land Improvements:** The value of renovations, other improvements, reconstruction and/or repairs made to existing buildings and land.
- 173. APF Titled – Buildings and Land Improvements Accumulated Depreciation:** Depreciation of the asset account buildings and land improvements.

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- 174. APF Titled – Vehicle, Aircraft and Boat Assets:** Capitalized cost of vehicles, aircraft and boats purchased
- 175. APF Titled – Vehicle, Aircraft and Boat Accumulated Depreciation:** Depreciation of the asset account vehicles, aircraft and boats.
- 176. APF Titled – Furniture, Fixture and Equipment Assets:** Items considered non-personal property such as but not limited to chairs, desks, filing cabinets, computer equipment, copier, fax machine, telephone equipment unless they are affixed to the real property. This account includes the capitalized cost of furniture and fixtures purchased, donated, or transferred.
- 177. APF Titled – Furniture, Fixture and Equipment Accumulated Depreciation:** Depreciation of the asset account furniture and equipment.
- 178. APF Titled – Information Technology Assets:** Related to internal use software and hardware, including purchased off-the-shelf software, contractor-developed software subject to amortization, hardware, and internally developed software subject to amortization.
- 179. APF Titled – Information Technology Accumulated Depreciation:** Depreciation of the asset account information technology.
- 180. APF Titled – Livestock Assets:** Living assets; such as but not limited to animals held for draft, breeding, dairy, sporting purposes or consumption. The value of livestock entered into this account is the cost of raising the animal to its current condition, (i.e., breeding stallion or the cost of raising a heifer from calf to freshening.) This value may be estimated, or based on the current market value – if a base value has been established.
- 181. APF Titled – Livestock Accumulated Depreciation:** Depreciation of the asset account livestock.
- 182. APF Titled – Assets in Progress:** Accumulated costs of a project, which is not yet completed. This includes all costs associated with placing the asset in service.
- 183. APF Titled – Fixed Assets in Transit:** Government titled fixed assets or items related to Government titled fixed assets that have not yet been transported to the final location for the fixed asset.

RESERVED 184-189

Other Long Term Assets: Long term assets not identified in previous asset lines of account that fall into such categories as company's property, equipment, and other capital assets (stocks, bonds, etc.) that are held for a long period of time.

- 190. Long Term Inter and Intra NAFI Receivables:** Amounts due from other NAFIs for services or supplies, includes owed between program groups. These owed amounts are due in a time period longer than 12 months. This account includes loans and sinking funds for all services.
- 191. Long Term Receivables:** Amounts due for services or goods received, which are due in a time period longer than 12 months.

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- 192. Long Term Pre-paid Expenses:** Expenses which have already been paid for a time period longer than 12 months, such as capital leases, vehicle leases, lease paid in full at beginning of term.
- 193. Certificates of Deposit Long Term over 12 months:** A certificate of deposit which has a maturity date longer than 12 months out.
- 194. Marketable Securities Long Term:** Marketable securities with remaining maturities greater than 1 year as of the balance sheet date are classified as long-term marketable securities. Examples include commercial paper (e.g., stocks), banker's acceptances, Treasury bills and other money market instruments. This GL account is for readily tradable obligations of Government agencies, and obligations issued by U.S. Government-sponsored enterprises and securities.
- 195. Long Term Contributions:** Records amounts related to severance held to maturity and retirement investments and amounts which have vested or are at maturity.
- 196. Long Term Franchise Fees:** Cost paid to operate a franchise branch of a larger company and enjoy the profits therefrom.
- 197. Intangible Assets:** Intellectual property (items such as but not limited to patents, trademarks, copyrights, business methodologies), goodwill and brand recognition for NAF branded business operations such as but not limited to Java Café, Primo's Express, and Mulligans.
- 198. Long Term Royalty and Trademark Fees:** Fees paid to external vendors for royalty and trademarks for the use of the corporation's brand by NAF programs such as (but not limited to) Chili's and Macaroni Grill. This fee is separate and distinct from prepaid and long term franchise fees.

RESERVED 199

Liabilities

Obligations of a company or organization. Amounts owed to lenders and suppliers. Liabilities often have the word "payable" in the account title. Liabilities also include amounts received in advance for a future sale or for a future service to be performed

Current Liabilities: Classified as current if their liquidation is reasonably expected to require the use of existing resources properly classifiable as current assets or to create other current obligations. Current liabilities are due on demand or will be due on demand within 1 year.

- 200. Accounts Payable:** Amounts for goods and services received from, progress in contract performance made by, and rents due to other entities. Accounts payable are not intended to include liabilities related to on-going continuous expenses such as employees' salary and benefits, which are covered by other current liabilities.

RESERVED 201-204

- 205. Wages Payable:** Amounts owed to employees (domestic and foreign) for hours worked but not yet paid as of the date of the balance sheet. To include but not limited to salary, gratuity, leave, and compensatory time paid.

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- 206. Taxes Payable:** Amounts for federal, state, local and Federal Insurance Contributions Act (FICA) taxes withheld from employees' pay and accrued by the employer, as applicable, but not paid. Taxes accrued and payable (by the employer) on wages earned by employees.
- 207. Insurance Payable:** Insurance accrued and due for employee benefits; including but not limited to long term care benefits, group life and health insurance, HMO insurance, disability insurance, employment supplemental insurance, unemployment compensation and worker's compensation.
- 208. Deductions Payable:** Amounts for deductions of savings bonds, charity, savings, and union dues that are withheld, but not yet paid.
- 209. Retirement Payable:** Deductions for retirement accounts such as 401K (3rd party administered programs/does not include self-administered), TSP, retirement plans, and FERS & CSRS. This GL account is used when the Plan Benefit Obligation (liability) is greater than the Pension Plan Assets that are due within 12 months.
- 210. Short Term Post-Retirement Benefit Obligation Liabilities:** Post retirement benefits such as but not limited to life insurance, dental, and medical that are due within 12 months.
- 211. Other Employee Benefits Payable:** Includes accounts such as COLA/LOA/uniform allowances, retroactive pay and benefits, unclaimed wages, bank fee reimbursement payables, separation allowance payables, annual awards, pay bonuses, training and travel, and severance benefits payables.
- 212. Other Employee Payable:** Includes accounts such as disability payables, retirement payables, 401K payables (self-administrator programs/does not include 3rd party administered).
- 213. Workers' Compensation Liability:** This account records any probable contingent liability related to workers' compensation claims. Amount only includes probable losses relating to uninsured, or self-insured risks occurring on or before the balance-sheet date when reasonable loss estimates can be made based on experience and other sources.

RESERVED 214-219

- 220. Short Term Inter and Intra NAFI Payable:** This account is for recording payables for services or supplies to another activity or NAFI.
- 221. Short Term Loans Payable:** Amounts payable on borrowed funds with a due date within a span of 12 months or less.
- 222. Interest Payable:** Consists of interest accrued and owed to others. Interest payable should be recorded for the amount of interest expense incurred and unpaid. Interest incurred results from borrowing funds from Treasury, Federal Financing Bank, other federal entities, or the public. Interest should also be recorded on late payment of bills by the federal entity and on refunds. Interest payable of an entity on borrowed funds and unpaid bills should be recognized at the end of each period.
- 223. Reserves Payable:** Amount reserved for anticipated foreseeable payments such as but not limited to expected legal settlement, claims, etc.
- 224. Claims Payable:** Amounts due for claims.

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- 225. Short Term Capital Leases:** Consists of leases payable within 1 year. Capital leases transfer substantially all the benefits and risks of ownership to the lessee. If, at its inception, a lease meets one or more of the following four criteria, the lease should be classified as a capital lease by the lessee:
- a. The lease transfers ownership of the property to the lessee by the end of the lease term.
 - b. The lease contains an option to purchase the leased property at a bargain price.
 - c. The lease term is equal to or greater than 75 percent of the estimated economic life of the leased property.
 - d. The present value of rental and other minimum lease payments, excluding that portion of the payments representing executory cost, equals or exceeds 90 percent of the fair value of the leased property.

RESERVED 226-229

- 230. Unearned Income:** Non-APF income received which has not yet been earned. Credit balance liability account used to record amounts of dues, deposits or other collections accepted in advance but not yet earned such as advance dues, swimming pool patches, annual green fees, and depositions on special orders. As amounts are earned, they are transferred to an income account. Subsidiary records are maintained to determine the source of prepayments and when accounts will become earned.
- 231. Unearned Income APF:** Income received from APF that has not yet been earned. Credit balance liability account used to record amounts of dues, deposits or other collections accepted in advance but not yet earned to support authorized program expenses. As amounts are earned, they are transferred to an income account. Subsidiary records are maintained to determine the source of prepayments and when accounts will become earned.
- 232. Unearned Income Uniform Funding and Management (UFM) and Utilization Support and Accountability (USA) - Non-Operating:** Income received through the UFM process that has not yet been earned. This account is credited when UFM funds are received. On a monthly basis, this account is debited to recognize the transfer of UFM income from unearned revenue to earned revenue for all eligible reimbursements incurred during that month. For use by the Air Force, Army, and Marines only.

RESERVED 233-234

- 235. Other Payable:** Amounts owed, but not otherwise classified.

RESERVED 236-239

Long Term Liabilities: Amounts due over a period of time longer than 12 months from either today, or the date of the balance sheet. A firm must disclose its long-term liabilities in its balance sheet with the interest rates (or other charges) related to those liabilities as well as the date of maturity (when final payment is due).

- 240. Long Term Inter and Intra NAFI Liabilities:** A loan or other form of debt, between programs or services, which is expected to be paid off more than 1 year into the future.
- 241. Long Term Pension Cost Liabilities:** Payments owed to pension programs, with payouts of more than 1 year.

242. Long Term Post-Retirement Benefit Obligation Liabilities: Post retirement benefits such as but not limited to life insurance, dental, and medical that will not be paid within 12 months.

243. Long Term Loans Liabilities: Long-term loans payable consists of the amount of loans and notes that will not be paid within 12 months.

244. Long Term Capital Lease Liabilities: Consists of leases payable not due within 12 months. Capital leases transfer substantially all the benefits and risks of ownership to the lessee. If, at its inception, a lease meets one or more of the following four criteria, the lease should be classified as a capital lease by the lessee:

- a. The lease transfers ownership of the property to the lessee by the end of the lease term.
- b. The lease contains an option to purchase the leased property at a bargain price.
- c. The lease term is equal to or greater than 75 percent of the estimated economic life of the leased property.
- d. The present value of rental and other minimum lease payments, excluding that portion of the payments representing executory cost, equals or exceeds 90 percent of the fair value of the leased property.

245. Long Term Other Liabilities: Other long-term liabilities or transactions that not properly recordable to another liability account.

246. Long Term Severance Liabilities: Amounts owed for severance benefits with payout dates of more than one year.

247. Long Term Reserves Liabilities: Amount reserved for anticipated foreseeable payments that are not due within 12 months, e.g., pay an expected legal settlement, claims pay bonuses, pay off debt, and pay for repairs and maintenance, and so forth.

RESERVED 248-299

Net Worth/Equity

Consists of capital invested in NAFIs plus (minus) the net income (loss), resulting from operations since inception. Transactions into and out of equity are limited to net income, net losses, and entries associated with the establishment of the fund, as well as certain adjustments. Adjustments are rare and might include certain accounting principle changes, certain prior period adjustments and distribution of capital.

300. Undistributed Profits and Net Income: The cumulative balance of current period net income and expense. This GLAC is a computed line of the interim and financial statements and GLACs are closed to this account.

301. Unrealized Gains and Losses: Gains and losses in the value of an asset still being held.

302. Equity Reserves: Amounts set aside for some future or restricted use.

303. Workers' Compensation Reserves: Funds set aside to cover possible future workers' compensation claims.

304. Transferred Equity: Equity value that has been transferred in a property, or an amount of debt a creditor has forgiven in exchange for equity in an enterprise.

305. Retained Earnings: Amount of income left after expenses have been deducted.

306. Other Equity or Earnings: Other equity or earning transactions that not properly recordable to another account.

RESERVED 307-399

Operating Income

Earnings or other item(s) of monetary value realized as a result of core business activities.

Operating Income: The amount of profit realized from a business's operations after taking out operating expenses - such as cost of goods sold (COGS) or wages - and depreciation. Operating income takes the gross income (revenue minus COGS) and subtracts other operating expenses and then removes depreciation. These operating expenses are costs which are incurred from operating activities and include things such as office supplies and heat and power.

400. Gross Sales Income: All sales, including sales of goods and services central to an entity's ongoing major or central operation, within the fiscal year. Goods must have been delivered to the customer, and services must have been performed before sales revenue can be recognized.

401. Sales Returns and Allowances: A contra-account for sales which tracks returned merchandise and allowances granted to a customer due to improper, obsolete or defective merchandise. When accruing for returns and allowances, **a)** revenue should be recognized net of the expected returns, and **b)** cost of sales should not be recognized for goods sold that are expected to be returned.

402. Sales Discounts: A contra-account for sales price reductions due to discounts and coupons given to customers.

403. Participation Fees Income: Revenue from fees charged to customers for participating in programs, such as but not limited to athletic events, special events, golf green fees, bowling leagues, lodging room nights, etc.

404. Concessionaire Income: Income from revenue received from contracted operations such as (but not limited to) commissions.

405. Rental Income: Revenue received from rentals. Pre-paid rents received cannot be included in this amount, unless the appropriate time period has occurred to allow for accrual.

406. Amusements Income: Revenue from the operation of arcade machines. Does not include income from machines that provide a payout.

407. Gaming Income: Revenue from recreational slot machines and video poker machines.

408. Other APF Income: APF funds received for NAF costs associated with operating programs or providing services. Includes strategic and non-strategic memorandums of agreements (MOAs) that are not UFM/USA payments.

409. Reimbursement Income: Income received for non-strategic services or goods that are eligible for APF funding and have been accrued, such as but not limited to utilities, shared services, etc.

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- 410. Commercial Sponsorship Income:** Records the value of goods, labor or currency as a donation from a sponsor. The value of the goods is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date, or the date the income is recorded. For bulk items, the value recorded is the value of the goods at wholesale. This GL includes donated services. Services must fulfill one of two criteria to be included in this income category: 1) create or enhance nonfinancial assets (e.g. constructing a building, road clean-up, etc.) or 2) require specialized skills, are provided by individuals possessing those skills (e.g., carpenters, doctors, accountants) and would typically need to be purchased if not provided by donation.
- 411. Inter and Intra Income:** Income received from shared services, other programs and units in kind.
- 412. Other Operating Income:** Income that does not fit any other GLAC income category.

RESERVED 413-499

Operating Expenses

Any outlay incurred in the ordinary course of business.

Operating Expenses: A category of expenditure that a business incurs as a result of performing its normal business operations.

- 500. Purchases:** Amount of merchandise purchased for sale less discounts taken. This account includes the cost of freight deemed to be material and readily assignable to individual inventory items or items transferred from other cost centers. This GLAC is to be used in conjunction with the periodic inventory accounting method.
- 501. Purchases Discounts and Allowances:** Amount of merchandise returned or allowance taken. This GLAC is to be used in conjunction with the periodic inventory accounting method.
- 502. Cost of Goods Sold:** Cost paid for merchandise sold. Cost of Goods Sold includes the cost of freight deemed to be material and readily assignable to individual inventory items or items transferred from other cost centers. This GLAC is to be used in conjunction with the perpetual inventory accounting method.

RESERVED 503-504

- 505. Wage Expense:** Gross salaries and wages paid for domestic and foreign national employees and includes transfer of labor from one cost center to another in addition to payroll accrual reversals. To include but not limited to salary, gratuity, leave, and compensatory time paid.
- 506. Tax Expense:** Amount of taxes paid as required by Federal, State and Foreign governments.
- 507. Employee Insurance Expense:** Cost of premiums paid to cover such as but not limited to medical, life and health insurance, workers compensations, unemployment compensation for U.S. and foreign payroll, etc.
- 508. Retirement Expense:** Accrued amounts due or paid, such as 401K payments (3rd party administered programs/does not include self-administered), Thrift Savings Plan (TSP)

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payments, retirement plans and post-retirement benefits as well as Federal Employees Retirement System (FERS) and Civilian Service Retirement System (CSRS). This also includes labor transferred from other cost centers.

509. Other Employee Benefit Expense: Amounts paid for domestic and foreign employee benefits which do not fall in any other GLAC category related to employee expenses. This includes items such as cost of living allowance (COLA)/living and quarters allowance (LQA)/uniform allowances, bank fee reimbursements, separation allowances, severance benefits, tuition reimbursements, EAP (Employee Assistance Program) expenses, training/professional development expenses, transportation incentive program, and professional membership fees.

510. Other Expenses to Employees: Includes accounts such as disability, retirement, 401K (self-administrator programs/does not include 3rd party administered).

RESERVED 511-519

520. Supplies Expense: Records the cost of supplies and materials that are ordinarily consumed or expended within 2 years or used to fix property (e.g., repair parts). Such accounts include office supplies, ice, small wares and freight or transportation fees which are attributable to these items.

521. Non-Capitalized Furniture, Fixtures and Equipment Expense: Records items purchased, (e.g., furniture, fixtures, and equipment) that do not meet capitalization criteria.

522. Repairs and Maintenance Expense: Amounts incurred for parts and services required to keep equipment and facilities used in proper functioning capacity.

523. Communication Expense: Amounts paid for telephone service, postage, tolls and telegraph.

524. Utilities Expense: Amounts paid for electric, gas, water, and other utilities in normal operations.

525. Rental Expense: Cost of rental or approved lease items such as land, buildings, sheds, docks, etc. Also includes rental of kitchen items and dining room furniture when rented for large functions, and rental cost of aero club leased aircraft. Can only include amounts incurred.

526. Insurance Premium Expense: Premiums paid to cover losses, such as money, securities, vehicles, aircraft, building, and contents of buildings.

527. Depreciation and Amortization Expense: Records the amount recognized by the process of allocating costs of an asset over the period of time benefited or the asset's useful life, whichever is shortest. Acts as a contra-account to the asset account. Depreciation is specific to tangible items, amortization applies to intangible items as well as software.

528. Travel Expense: Amount spent for travel and per diem costs for employees attending training, conferences, seminars, and permanent change of station costs.

529. Transportation Expense: Amount spent on the transportation of items not for resale.

RESERVED 530-534

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- 535. Reimbursed Common Support Expense:** Includes those expenses provided by a different Program Group and reimbursed by the benefiting Program Group.
- 536. Claims Expense:** Amount paid and/or reserved for claims.
- 537. Grants Expense:** Funds provided to NAFIs for special events or programs by the Military Service Headquarters.
- 538. UFM and USA Operating Offset Expense:** Contra-expense account used to offset operating expenses eligible for UFM and USA funding. This account is only used if accounts numbered 217 and 614 are not used to record UFM receipts initially as unearned income and subsequently as earned income as expenses are incurred. This account treats UFM funds as a reduction in NAFI operating expenses and is for Navy use only.
- 539. Inter and Intra Expense:** Expenses accrued from shared services, other programs and units in kind.

RESERVED 540-544

- 545. Contract Services Expense:** Records amounts paid for services performed on contracts and agreements, such as computer services, commercial billing service, studies, and analysis, sports officials, aero instructors, and mechanic fees.
- 546. Advertising and Promotion Expense:** Cost of resale items given to customers during promotions within NAFI, and also records the expenses for advertisements.
- 547. Entertainment Expense:** Amounts related to entertainment, such as for orchestras, musicians, other entertainers; other costs as specified on a contract; and special entertainment where admission fees are charged.
- 548. Credit Cards Expense:** Amount paid to credit card companies or financial institutions for credit card handling fees.
- 549. Bad Debt Expense:** Amount of accounts receivable uncollectible for the current accounting period.
- 550. Laundry and Dry Cleaning Expense:** Records expenses for cleaning linens and uniforms.
- 551. Commercial Sponsorship Expense:** Expenses related to goods and services received from sponsors.
- 552. Other Operating Expense:** Holding account for amounts related to operations that do not have a specific expense account, such as cash overages/shortages, unit allocations, flowers and decorations, franchise/royalty fees, and isolated unit allocations.

RESERVED 553-599

Non-Operating Income

Earnings or other item(s) of monetary value realized from activities not related to core operations.

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Non-Operating Income: The portion of an organization's income that is derived from activities not related to its core operations. Non-operating income would include such items as dividend income, profits (and losses) from investments, gains (or losses) incurred due to foreign exchange, asset write-downs and other non-operating revenues and expenses.

600. Interest Income: Interest earned on bank deposits, securities, or other interest-bearing instruments.

601. Assessment Income: Income from fees assessed for programs paid by end user such as but not limited to slot machines, property insurance, etc.

602. Rebates Income: Income received from rebates received from vendors on resale merchandise and services.

RESERVED 603-609

610. Retirement Contributions Income: Service self-administrated retirement contributions.

611. Basic Wage Offset Income: APF income received to offset wage expense for APF-eligible positions.

RESERVED 612-619

620. Contribution/Donation Income: Records the value of contributions and donations received. Donations of artifacts are NOT included in this GL account.

621. Subsidy Income: Income received from subsidies.

622. Exchange Dividend Income: Records the dividend received from the exchange retained at the installation.

623. Headquarters Exchange Dividend Income: Records the dividend received from the exchange at the Headquarters level.

624. Extraordinary Income: Income from unusual and infrequent events.

RESERVED 625-629

630. Realized Gains and Losses for Foreign Currency Income: Records the change in value of assets still being held, which are not related to normal business operations. Includes accounts such as foreign currency income and sale of investments income.

631. Realized Gains and Losses for Sale of Investments Income: Records the change in value of assets still being held, which are not related to normal business operations.

632. Realized Gains and Losses for Sale of Fixed Asset Income: Records the change in value of assets still being held, which are not related to normal business operations.

RESERVED 633-639

640. Income UFM and USA – Non-Operating: Income received through the UFM process that has been earned. This account is credited on a monthly basis to recognize the transfer of UFM

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income from unearned revenue to earned revenue for all eligible reimbursements incurred during that month. For use by the Air Force, Army, and Marines only.

641. Prior year Income Adjustment: Records increased or decreased income resulting from adjustments made in the equity section of the balance sheet.

642. Other Non-operating Income: Income amounts that do not fit any other non-operating income GLAC.

RESERVED 643-699

Non-Operating Expenses

Any outlay incurred from activities not related to core operations.

Non-Operating Expense: An expense incurred by activities not relating to the core operations of the business. Accountants may remove non-operating expenses or revenues in order to examine the performance of the business, ignoring effects of financing or irrelevant issues.

700. Interest Expense: Amount of interest paid in the current accounting period for prompt pay, capital leases, and loans.

701. Assessment Expense: Amount levied through higher headquarters such as but not limited to lodging and insurance calculations.

702. Prior Year(s) Expense Adjustment: Records the correction of an error in the recording of expenses in a prior year.

703. Extraordinary Expense: Expenses from unusual and infrequent events. Can result from a change in accounting principle.

704. UFM and USA Non-Operating Offset Expense: Contra-expense account used to offset Non-operating expenses eligible for UFM and USA funding. This account is only used if accounts numbered 217 and 614 are not used to record UFM receipts initially as unearned income and subsequently as earned income as expenses are incurred. This account treats UFM funds as a reduction in NAFI Non-operating expenses and is for Navy use only.

705. Other Non-Operating Expense: Holding account for amounts related to non-operations that do not have a specific expense account.

RESERVED 706-799