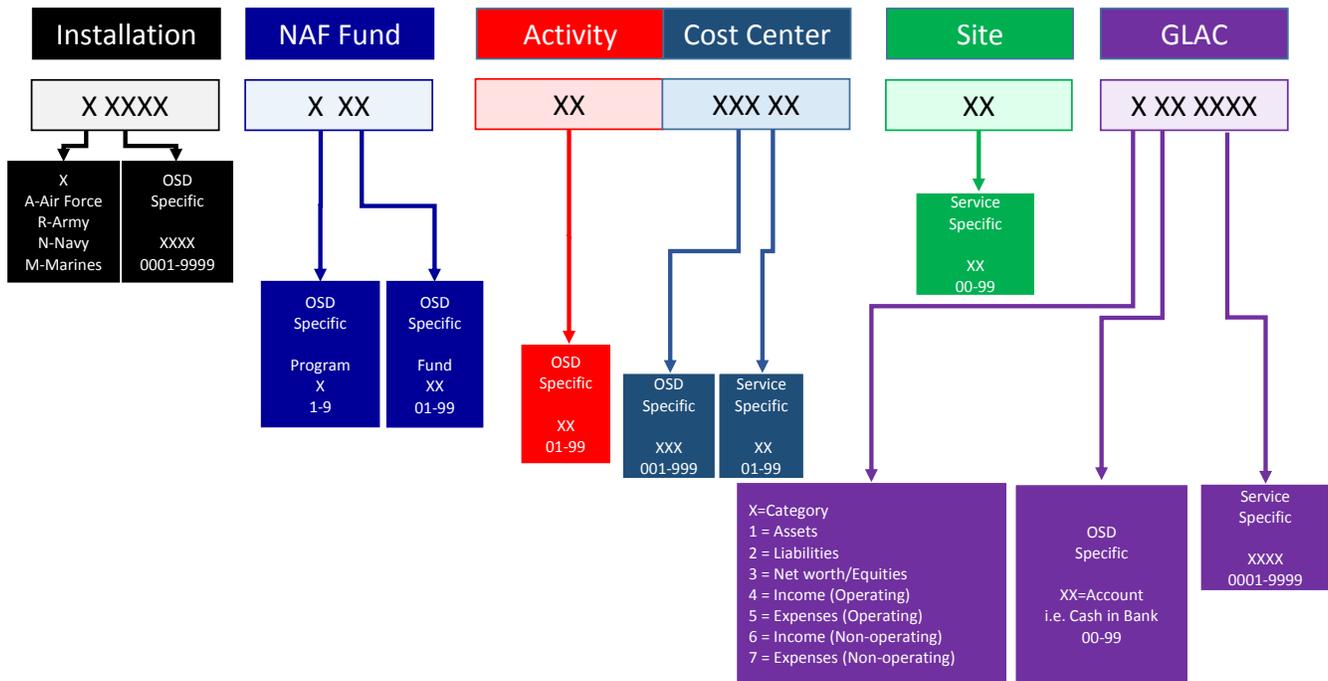


Nonappropriated Fund Common Account Code Elements



Installation

Location where NAF program is physically or virtually located.

NAF Fund

A Nonappropriated Fund Instrumentality (NAFI) is a fiscal entity of the U.S. Government that is supported in whole or in part by Nonappropriated Funds (NAFs). The term "NAFI" includes entities at the installation level, also referred to as installation Morale, Wellness, and Recreation (MWR) operating entities or previously the installation MWR funds. A NAFI acts in its own name to provide or assist the Secretaries of the Military Departments to provide programs for DoD personnel. However, NAFs are separate from APFs of the U.S. Treasury. They are not commingled with APFs and are managed separately, even when supporting a common program.

Activity

An Activity is 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 cost center 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 designator 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.

GLAC

All the accounts for recording transactions relating to a Service's NAF program assets, liabilities, equity, revenue, and expenses. The General Ledger Accounting Code (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.