

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
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

Nonappropriated Fund Standard General Ledger (NAFSL)
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OSD Prefix (XXX)	Group	Category	Account	Service Specific (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	Liabilities	Current Liabilities	Wages Payable	XXXX
202	Liabilities	Current Liabilities	Taxes Payable	XXXX
203	Liabilities	Current Liabilities	Insurance Payable	XXXX
204	Liabilities	Current Liabilities	Deductions Payable	XXXX
205	Liabilities	Current Liabilities	Retirement Payable	XXXX
206	Liabilities	Current Liabilities	Short Term Post-Retirement Benefit Obligation Liabilities	XXXX
207	Liabilities	Current Liabilities	Other Employee Benefits Payable	XXXX
208	Liabilities	Current Liabilities	Other Employee Payable	XXXX
209	Liabilities	Current Liabilities	Short Term Inter and Intra NAFI Payable	XXXX
210	Liabilities	Current Liabilities	Short Term Loans Payable	XXXX
211	Liabilities	Current Liabilities	Interest Payable	XXXX
212	Liabilities	Current Liabilities	Reserves Payable	XXXX
213	Liabilities	Current Liabilities	Claims Payable	XXXX
214	Liabilities	Current Liabilities	Other Payable	XXXX
215	Liabilities	Current Liabilities	Unearned Income	XXXX
216	Liabilities	Current Liabilities	Unearned Income APF	XXXX
217	Liabilities	Current Liabilities	Unearned Income Uniform Funding and Management (UFM) and Utilization Support and Accountability (USA) - Non-Operating	XXXX
218	Liabilities	Current Liabilities	Short Term Capital Leases	XXXX
219	Liabilities	Current Liabilities	Workers' Compensation Liability	XXXX
220-224	Liabilities	Current Liabilities	RESERVED	XXXX
225	Liabilities	Long Term Liabilities	Long Term Inter and Intra NAFI Liabilities	XXXX
226	Liabilities	Long Term Liabilities	Long Term Pension Cost Liabilities	XXXX
227	Liabilities	Long Term Liabilities	Long Term Post-Retirement Benefit Obligation Liabilities	XXXX
228	Liabilities	Long Term Liabilities	Long Term Loans Liabilities	XXXX
229	Liabilities	Long Term Liabilities	Long Term Capital Lease Liabilities	XXXX
230	Liabilities	Long Term Liabilities	Long Term Other Liabilities	XXXX
231	Liabilities	Long Term Liabilities	Long Term Severance Liabilities	XXXX
232	Liabilities	Long Term Liabilities	Long Term Reserves Liabilities	XXXX
233-299	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

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OSD Prefix (XXX)	Group	Category	Account	Service Specific (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	Wage Expense	XXXX
503	Expenses	Operating Expenses	Tax Expense	XXXX
504	Expenses	Operating Expenses	Employee Insurance Expense	XXXX
505	Expenses	Operating Expenses	Retirement Expense	XXXX
506	Expenses	Operating Expenses	Other Employee Benefit Expense	XXXX
507	Expenses	Operating Expenses	Other Expenses to Employees	XXXX
508	Expenses	Operating Expenses	Supplies Expense	XXXX
509	Expenses	Operating Expenses	Non-Capitalized Furniture, Fixtures and Equipment Expense	XXXX
510	Expenses	Operating Expenses	Contract Services Expense	XXXX
511	Expenses	Operating Expenses	Repairs and Maintenance Expense	XXXX
512	Expenses	Operating Expenses	Communication Expense	XXXX
513	Expenses	Operating Expenses	Utilities Expense	XXXX
514	Expenses	Operating Expenses	Rental Expense	XXXX
515	Expenses	Operating Expenses	Travel Personnel Expense	XXXX
516	Expenses	Operating Expenses	Transportation Expense	XXXX
517	Expenses	Operating Expenses	Reimbursed Common Support Expense	XXXX
518	Expenses	Operating Expenses	Claims Expense	XXXX
519	Expenses	Operating Expenses	Grants Expense	XXXX
520	Expenses	Operating Expenses	Advertising and Promotion Expense	XXXX
521	Expenses	Operating Expenses	Entertainment Expense	XXXX
522	Expenses	Operating Expenses	Credit Cards Expense	XXXX
523	Expenses	Operating Expenses	Bad Debt Expense	XXXX
524	Expenses	Operating Expenses	Laundry and Dry Cleaning Expense	XXXX
525	Expenses	Operating Expenses	UFM and USA Operating Offset Expense	XXXX
526	Expenses	Operating Expenses	Commercial Sponsorship Expense	XXXX
527	Expenses	Operating Expenses	Inter and Intra Expense	XXXX
528	Expenses	Operating Expenses	Other Operating Expense	XXXX
529-599	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	Income	Non-Operating Income	Retirement Contributions Income	XXXX
604	Income	Non-Operating Income	Contribution/Donation Income	XXXX
605	Income	Non-Operating Income	Subsidy Income	XXXX
606	Income	Non-Operating Income	Realized Gains and Losses for Foreign Currency Income	XXXX
607	Income	Non-Operating Income	Realized Gains and Losses for Sale of Investments Income	XXXX
608	Income	Non-Operating Income	Realized Gains and Losses for Sale of Fixed Asset Income	XXXX
609	Income	Non-Operating Income	Basic Wage Offset Income	XXXX
610	Income	Non-Operating Income	Prior Year Income Adjustment	XXXX

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OSD Prefix (XXX)	Group	Category	Account	Service Specific (XXXX)
611	Income	Non-Operating Income	Exchange Dividend Income	XXXX
612	Income	Non-Operating Income	Extraordinary Income	XXXX
613	Income	Non-Operating Income	Headquarters Exchange Dividend Income	XXXX
614	Income	Non-Operating Income	Income UFM and USA – Non-Operating	XXXX
615	Income	Non-Operating Income	Other Non-operating Income	XXXX
616-699	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	Depreciation and Amortization Expense	XXXX
704	Expenses	Non-Operating Expenses	Extraordinary Expense	XXXX
705	Expenses	Non-Operating Expenses	UFM and USA Non-Operating Offset Expense	XXXX
706	Expenses	Non-Operating Expenses	Other Non-operating Expense	XXXX
707-799	Expenses	Non-Operating Expenses	RESERVED	XXXX