

# Nonappropriated Fund Standard General Ledger Version 4.0

August 6, 2021



MANPOWER AND  
RESERVE AFFAIRS

OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE

1500 DEFENSE PENTAGON  
WASHINGTON, D.C. 20301-1500

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 Update 2021

Reference: Deputy Assistant Secretary of Defense (Military Community and Family Policy)  
Memorandum, "DoD Nonappropriated Fund Standard General Ledger Update  
2020," October 5, 2020

This memorandum revises the nonappropriated fund (NAF) standard general ledger (NAFSGL) and the NAF common accounting code framework at Attachments 1 through 7, previously revised and published by the referenced memorandum. The attachments are: (1) NAFSGL Framework; (2) Installation List; (3) Nonappropriated Fund Instrumentality (NAFI) Fund List; (4) Activity Code List; (5) Cost Center Code List; (6) General Ledger Accounting Code List; and (7) Chart of Accounts.

A joint working group comprised of senior NAF accounting experts from the Military Departments, 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 NAIs, except NAIs where accounting is currently done through a Military Service exchange financial system. This office will coordinate any future revisions of the NAFSGL with all stakeholders.

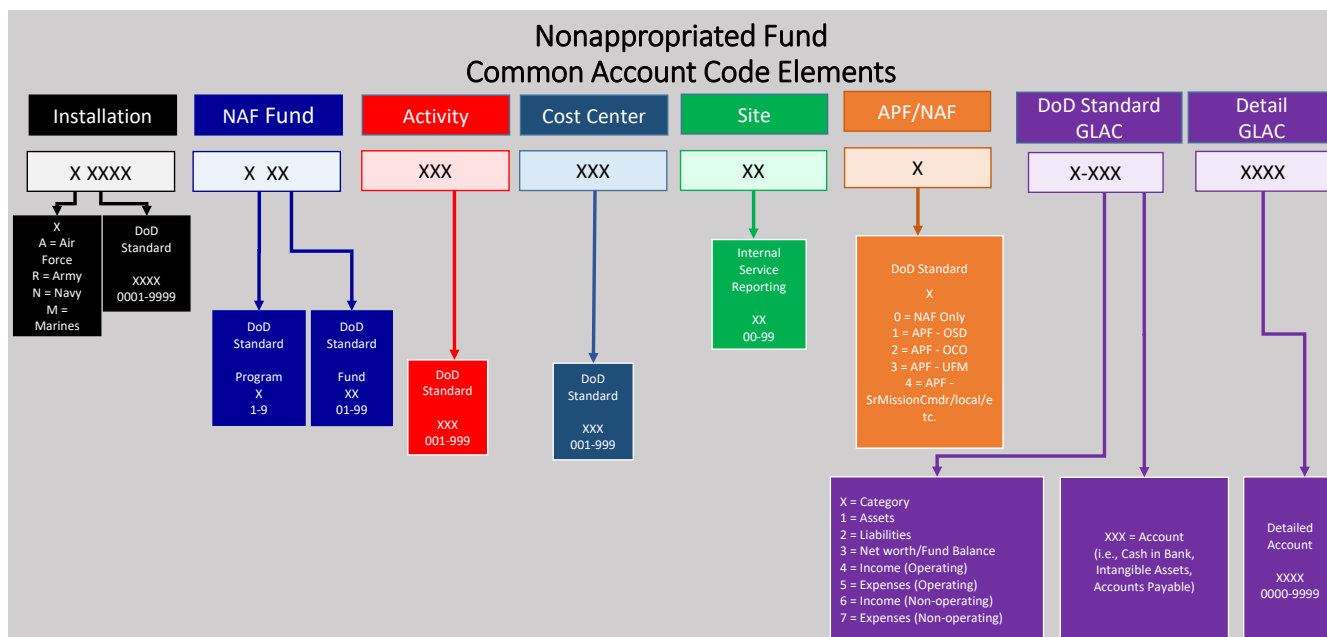
For additional information, please contact Mr. Michael Curtis at (571) 372-6633 and michael.r.curtis.civ@mail.mil.

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Date: 2021.08.06 12:40:30 -0400

Patricia Montes Barron  
Deputy Assistant Secretary of Defense  
for Military Community and Family Policy

Attachments:  
As stated

cc:  
OUSD(C)/Deputy Chief Financial Officer



### Nonappropriated Fund Common Account Code Elements Definitions

#### Installation - Page 4

A five-character code that indicates the Military Service and the location where the NAF program is physically or virtually located. The first digit is an alpha character that serves as a Military Service designator (A = Air Force, R = Army, M = Marine Corps, and N = Navy). The last four digits are a numeric string that designates the installation.

#### NAF Fund - Page 14

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 - Page 17

A three-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 - Page 22

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., a 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. The Military Service provides 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.

#### APF/NAF

A one-digit code used to differentiate revenues and expenses from NAF from those that are from APF. APF is received from a source outside the NAFI, such as the use of Uniform Funding and Management (UFM) or a reimbursement to the NAFI for NAF expended when APF is the proper source funding. 0 = NAF Only and 1 - 9 = APF.

#### General Ledger Accounting Code (GLAC) - Page 30

The first four-digit string refers to the DoD general account. XXXX = 1000 - 7999. For example account 1000 = Cash in Bank, account 1770 = Intangible Assets, and account 2000 = Accounts Payable. Note that accounts 1000-1999 = Assets, 2000-2999 = Liabilities, 3000-3999 = Net Worth/Equities, 4000-4999 = Income (Operating), 5000-5999 = Expenses (Operating), 6000-6999 = Income (Non-operating), 7000-7999 = Expenses (Non-operating).

The last four-digit string refers to the DoD detailed account description. For example, 0001 = Checking, 0002 = Local Checking Account, and 0003 = Local Bank Compensating Balance.

#### Chart of Accounts - Page 117

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

#### Notes:

\*\*Site codes are Service-specific and not included in this document.

## **Nonappropriated Fund (NAF) Standard General Ledger (NAFSGL) Installation List Introduction**

### **Definition:**

A five-character code that indicates the Military Service and the location where the NAF program is physically located (state or territory), virtual, or a ship.

### **First Digit:**

The first digit is an alpha character that serves as a Military Service designator

A = Air Force

R = Army

M = Marine Corps

N = Navy

### **Last Four Digits:**

The last four digits (XXXX) are a numeric string that designates each installation.

Note: The installations on this list were agreed upon by the NAF Accounting Working Group. If you have installations to change, add, or delete, please contact Michael Curtis @ 571-372-6633 or [michael.r.curtis.civ@mail.mil](mailto:michael.r.curtis.civ@mail.mil)

Nonappropriated Fund Standard General Ledger (NAFSGL)  
Installation List

Service	Service Identifier (X)	Installation Code (XXXX)	Installation Name	State/Territory/Ship/Virtual	Country
Air Force	A	0103	Davis-Monthan Air Force Base	Arizona	United States
Air Force	A	0104	Ellsworth Air Force Base	South Dakota	United States
Air Force	A	0105	Fairchild Air Force Base	Washington	United States
Air Force	A	0106	Creech Air Force Base	Nevada	United States
Air Force	A	0108	319th Air Expeditionary Group	Expeditionary	Not Applicable
Air Force	A	0110	Minot Air Force Base	North Dakota	United States
Air Force	A	0111	McConnell Air Force Base	Kansas	United States
Air Force	A	0112	Offutt Air Force Base	Nebraska	United States
Air Force	A	0114	379th Air Expeditionary Wing	Expeditionary	Not Applicable
Air Force	A	0115	Vandenberg Air Force Base	California	United States
Air Force	A	0116	Barksdale Air Force Base	Louisiana	United States
Air Force	A	0117	Beale Air Force Base	California	United States
Air Force	A	0118	Dyess Air Force Base	Texas	United States
Air Force	A	0119	F. E. Warren Air Force Base	Wyoming	United States
Air Force	A	0120	Grand Forks Air Force Base	North Dakota	United States
Air Force	A	0121	Malmstrom Air Force Base	Montana	United States
Air Force	A	0122	Whiteman Air Force Base	Missouri	United States
Air Force	A	0123	Prince Sultan Air Base	Expeditionary	Saudi Arabia
Air Force	A	0124	405th Air Expeditionary Wing	Expeditionary	Not Applicable
Air Force	A	0125	407th Air Expeditionary Group	Expeditionary	Not Applicable
Air Force	A	0126	438th Air Expeditionary Wing	Expeditionary	Not Applicable
Air Force	A	0127	506th Air Expeditionary Group	Expeditionary	Not Applicable
Air Force	A	0128	64th Air Expeditionary Group	Expeditionary	Not Applicable
Air Force	A	0129	Cape Cod Air Force Station	Massachusetts	United States
Air Force	A	0130	Cavalier Air Force Station	North Dakota	United States
Air Force	A	0131	Clear Air Force Station	Alaska	United States
Air Force	A	0132	Al Dhafra Air Base	OCONUS	United Arab Emirates
Air Force	A	0134	386th Air Expeditionary Wing (Ali Al Salem Air Base)	Expeditionary	Kuwait
Air Force	A	0135	United States Military Training Mission, Riyadh	OCONUS	Saudi Arabia
Air Force	A	0137	332nd Balad	Expeditionary	Not Applicable
Air Force	A	0138	447th Air Expeditionary Group (Baghdad)	Expeditionary	Iraq
Air Force	A	0139	455th Air Expeditionary Group	Expeditionary	Not Applicable
Air Force	A	0141	Cannon Air Force Base	New Mexico	United States
Air Force	A	0142	Holloman Air Force Base	New Mexico	United States
Air Force	A	0144	Hurlburt Field	Florida	United States
Air Force	A	0145	Joint Base Anacostia-Bolling	District of Columbia	United States
Air Force	A	0146	Luke Air Force Base	Arizona	United States
Air Force	A	0147	Mountain Home Air Force Base	Idaho	United States
Air Force	A	0148	MacDill Air Force Base	Florida	United States
Air Force	A	0149	Nellis Air Force Base	Nevada	United States
Air Force	A	0150	Seymour Johnson Air Force Base	North Carolina	United States
Air Force	A	0151	Shaw Air Force Base	South Carolina	United States
Air Force	A	0152	Travis Air Force Base	California	United States
Air Force	A	0153	Columbus Air Force Base	Mississippi	United States
Air Force	A	0154	Keesler Air Force Base	Mississippi	United States
Air Force	A	0155	Reserved	Not Applicable	Not Applicable
Air Force	A	0156	Laughlin Air Force Base	Texas	United States
Air Force	A	0157	Moody Air Force Base	Georgia	United States
Air Force	A	0158	Reserved	Not Applicable	Not Applicable
Air Force	A	0159	Sheppard Air Force Base	Texas	United States
Air Force	A	0160	Vance Air Force Base	Oklahoma	United States
Air Force	A	0163	Altus Air Force Base	Oklahoma	United States
Air Force	A	0164	Dover Air Force Base	Delaware	United States
Air Force	A	0165	Reserved	Not Applicable	Not Applicable

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Air Force	A	0166	Little Rock Air Force Base	Arkansas	United States
Air Force	A	0167	Reserved	Not Applicable	Not Applicable
Air Force	A	0169	Scott Air Force Base	Illinois	United States
Air Force	A	0170	Lajes Field	OCONUS	Portugal
Air Force	A	0172	Schriever Air Force Base	Colorado	United States
Air Force	A	0173	Peterson Air Force Base	Colorado	United States
Air Force	A	0174	Buckley Air Force Base	Colorado	United States
Air Force	A	0175	Tyndall Air Force Base	Florida	United States
Air Force	A	0176	Thule Air Base	OCONUS	Greenland
Air Force	A	0177	Reserved	Not Applicable	Not Applicable
Air Force	A	0178	Edwards Air Force Base	California	United States
Air Force	A	0179	Eglin Air Force Base	Florida	United States
Air Force	A	0180	Hanscom Air Force Base	Massachusetts	United States
Air Force	A	0181	Patrick Air Force Base	Florida	United States
Air Force	A	0182	Kirtland Air Force Base	New Mexico	United States
Air Force	A	0183	Los Angeles Air Force Base	California	United States
Air Force	A	0184	Arnold Air Force Base	Tennessee	United States
Air Force	A	0185	Air Force Materiel Command - HQ	Virtual	Virtual
Air Force	A	0186	Hill Air Force Base	Utah	United States
Air Force	A	0187	Robins Air Force Base	Georgia	United States
Air Force	A	0188	Tinker Air Force Base	Oklahoma	United States
Air Force	A	0189	Wright-Patterson Air Force Base	Ohio	United States
Air Force	A	0190	Dobbins Air Reserve Base	Georgia	United States
Air Force	A	0191	Duke Field	Florida	United States
Air Force	A	0192	Air Force Reserve Command - HQ	Virtual	Virtual
Air Force	A	0194	Greater Pittsburgh Air Force Base	Pennsylvania	United States
Air Force	A	0195	Grissom Air Force Base	New York	United States
Air Force	A	0196	Homestead Air Reserve Base	Florida	United States
Air Force	A	0197	March Air Reserve Base	California	United States
Air Force	A	0198	Minneapolis-St Paul Air Reserve Station	Minnesota	United States
Air Force	A	0199	Niagara Falls Air Reserve Station	New York	United States
Air Force	A	0200	Portland International Airport Air Guard Station	Oregon	United States
Air Force	A	0201	Westover Air Reserve Base	Massachusetts	United States
Air Force	A	0202	Youngstown Air Reserve Station	Ohio	United States
Air Force	A	0204	Joint Base Andrews	Maryland	United States
Air Force	A	0205	Pentagon	Virginia	United States
Air Force	A	0206	Maxwell Air Force Base	Alabama	United States
Air Force	A	0207	U.S. Air Force Academy	Colorado	United States
Air Force	A	0208	Goodfellow Air Force Base	Texas	United States
Air Force	A	0209	Reserved	Not Applicable	Not Applicable
Air Force	A	0212	Bellows Air Force Station	Hawaii	United States
Air Force	A	0213	Daegu Air Base	OCONUS	Korea, Republic of
Air Force	A	0214	Eielson Air Force Base	Alaska	United States
Air Force	A	0215	Misawa Air Base	OCONUS	Japan
Air Force	A	0216	Yokota Air Base	OCONUS	Japan
Air Force	A	0217	Kadena Air Base	OCONUS	Japan
Air Force	A	0218	Kunsan Air Base	OCONUS	Korea, Republic of
Air Force	A	0220	Osan Air Base	OCONUS	Korea, Republic of
Air Force	A	0221	Volkel Air Base	OCONUS	Germany
Air Force	A	0222	Air Force Mission Essential Feeding Facility	Virtual	Virtual
Air Force	A	0223	Air Force Morale, Welfare, and Recreation	Virtual	Virtual
Air Force	A	0224	Air Force Fisher House	Virtual	Virtual
Air Force	A	0225	Air Force Civilian Welfare	Virtual	Virtual
Air Force	A	0226	Air Force Capital Improvements	Virtual	Virtual
Air Force	A	0227	Air Force Lodging Fund	Virtual	Virtual

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Air Force	A	0228	Air Force 401K	Virtual	Virtual
Air Force	A	0229	Air Force Retirement Fund	Virtual	Virtual
Air Force	A	0230	Air Force Insurance Fund	Virtual	Virtual
Air Force	A	0231	AF Financial Management Fund	Virtual	Virtual
Air Force	A	0233	Air Force Europe - HQ	Virtual	Virtual
Air Force	A	0234	Buechel Air Base	OCONUS	Germany
Air Force	A	0235	Kleine Brogel Air Base	OCONUS	Belgium
Air Force	A	0236	Vogelweh/Sembach	OCONUS	Germany
Air Force	A	0237	Ramstein Air Base	OCONUS	Germany
Air Force	A	0238	Spangdahlem Air Base	OCONUS	Germany
Air Force	A	0239	NATO Air Base Geilenkirchen	OCONUS	Germany
Air Force	A	0240	Royal Air Force Menwith Hill	OCONUS	United Kingdom
Air Force	A	0241	Royal Air Force Lakenheath	OCONUS	United Kingdom
Air Force	A	0242	Royal Air Force Mildenhall	OCONUS	United Kingdom
Air Force	A	0243	Royal Air Force Croughton	OCONUS	United Kingdom
Air Force	A	0244	Royal Air Force Alconbury, Royal Air Force Molesworth, Royal Air Force Upwood	OCONUS	United Kingdom
Air Force	A	0245	Royal Air Force Fairford	OCONUS	United Kingdom
Air Force	A	0246	Moron Air Base	OCONUS	Spain
Air Force	A	0247	Ghedi Air Base	OCONUS	Italy
Air Force	A	0248	Aviano Air Base	OCONUS	Italy
Air Force	A	0249	Izmir Air Station	OCONUS	Turkey
Air Force	A	0250	Kalkar Air Station	OCONUS	Germany
Air Force	A	0252	Stavanger Air Base	OCONUS	Norway
Air Force	A	0253	Incirlik Air Base	OCONUS	Turkey
Air Force	A	0254	Joint Base McGuire-Dix-Lakehurst	New Jersey	United States
Air Force	A	0255	Joint Base Elmendorf-Richardson	Alaska	United States
Air Force	A	0256	Joint Base Charleston	South Carolina	United States
Air Force	A	0261	Joint Base Langley-Eustis	Virginia	United States
Air Force	A	0262	Joint Base San Antonio	Texas	United States
Air Force	A	0263	Kandahar Airfield	OCONUS	Afghanistan
Army	R	0262	HQ, Army Recreation Machine Program	Texas	United States
Army	R	0265	Aberdeen Proving Ground	Maryland	United States
Army	R	0266	Adelphi Laboratory Center	Maryland	United States
Army	R	0267	Anniston Army Depot	Alabama	United States
Army	R	0269	Army Recreation Machine Program, Far East District	OCONUS	Korea, Republic of
Army	R	0273	Army Recreation Machine Program, Europe District	OCONUS	Germany
Army	R	0275	Army Ten-Miler	District of Columbia	United States
Army	R	0276	U.S. Army Garrison Casey	OCONUS	Korea, Republic of
Army	R	0277	U.S. Army Garrison Humphreys	OCONUS	Korea, Republic of
Army	R	0278	Camp Mabry	Texas	United States
Army	R	0279	U.S. Army Garrison Camp Red Cloud	OCONUS	Korea, Republic of
Army	R	0280	Camp Shelby Joint Forces Training Center	Mississippi	United States
Army	R	0281	Camp Stanley	OCONUS	Korea, Republic of
Army	R	0282	Carlisle Barracks	Pennsylvania	United States
Army	R	0283	Cold Regions Research and Engineering Laboratory (CRREL)	New Hampshire	United States
Army	R	0286	Defense Depot Susquehanna, Pennsylvania (DDSP)	Pennsylvania	United States
Army	R	0287	Defense Intelligence Agency	District of Columbia	United States
Army	R	0288	Directorate of Emergency Services (DES) Fort Belvoir	Virginia	United States
Army	R	0289	U.S. Army Detroit Arsenal	Michigan	United States

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Army	R	0290	Defense Finance and Accounting Service (DFAS)-Indianapolis	Indiana	United States
Army	R	0291	DFAS-Texarkana	Texas	United States
Army	R	0292	Defense General Supply Center (DGSC) Richmond	Virginia	United States
Army	R	0293	Defense Logistics Agency (DLA) Columbus	Ohio	United States
Army	R	0294	HQ, Defense Logistics Agency	Virginia	United States
Army	R	0295	Defense Logistics Services Center (DLSC) Battle Creek	Michigan	United States
Army	R	0296	DoD Concessions Committee	District of Columbia	United States
Army	R	0297	Dragon Hill Lodge	OCONUS	Korea, Republic of
Army	R	0298	U.S. Army Dugway Proving Ground	Utah	United States
Army	R	0299	Edelweiss Lodge and Resort	OCONUS	Germany
Army	R	0301	Army Fisher House	Virtual	Virtual
Army	R	0302	US Army Garrison Fort A.P. Hill	Virginia	United States
Army	R	0303	Fort Belvoir	Virginia	United States
Army	R	0304	Fort Benning	Georgia	United States
Army	R	0305	Fort Bliss	Texas	United States
Army	R	0306	U.S. Army Fort Bragg	North Carolina	United States
Army	R	0307	U.S. Army Fort Buchanan Puerto Rico	Puerto Rico	United States
Army	R	0308	U.S. Army Fort Campbell	Kentucky	United States
Army	R	0309	Fort Carson	Colorado	United States
Army	R	0310	Fort Detrick	Maryland	United States
Army	R	0311	Fort Devens	Massachusetts	United States
Army	R	0312	U.S. Army Fort Drum	New York	United States
Army	R	0313	Fort George G Meade	Maryland	United States
Army	R	0314	U.S. Army Fort Gordon	Georgia	United States
Army	R	0315	U.S. Army Garrison Fort Greely	Alaska	United States
Army	R	0316	Fort Hamilton	New York	United States
Army	R	0317	Fort Hood	Texas	United States
Army	R	0318	U.S. Army Fort Huachuca	Arizona	United States
Army	R	0319	U.S. Army Garrison Fort Hunter Liggett	California	United States
Army	R	0320	The National Training Center and Fort Irwin	California	United States
Army	R	0321	Fort Jackson	South Carolina	United States
Army	R	0322	Fort Knox	Kentucky	United States
Army	R	0323	U.S. Army Fort Leavenworth	Kansas	United States
Army	R	0324	U.S. Army Garrison Fort Lee	Virginia	United States
Army	R	0325	U.S. Army Fort Leonard Wood	Missouri	United States
Army	R	0326	U.S. Army Fort McCoy	Wisconsin	United States
Army	R	0327	U.S. Army JRTC and Fort Polk	Louisiana	United States
Army	R	0328	U.S. Army Fort Riley	Kansas	United States
Army	R	0329	Fort Rucker	Alabama	United States
Army	R	0330	U.S. Army Garrison Fort Sill	Oklahoma	United States
Army	R	0331	Fort Stewart-Hunter Army Airfield	Georgia	United States
Army	R	0332	Fort Wainwright / USAG Alaska	Alaska	United States
Army	R	0333	Hale Koa Hotel	Hawaii	United States
Army	R	0335	Korea Region Oversight	OCONUS	Korea, Republic of
Army	R	0336	HQ US Army (USAR) Japan	OCONUS	Japan
Army	R	0337	HQ, Europe Oversight	OCONUS	Germany
Army	R	0339	HQ, Surface Deployment & Distribution Center	Illinois	United States
Army	R	0340	HQ, US Army South (USARSO)	Texas	United States
Army	R	0341	Hunter Army Airfield	Georgia	United States
Army	R	0344	IMCOM Europe Region	OCONUS	Germany
Army	R	0348	Joint Base Lewis-McChord	Washington	United States
Army	R	0349	Joint Base Myer-Henderson Hall	Virginia	United States



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Army	R	0350	Joint Multinational Readiness Center (JMRC), Hohenfels	OCONUS	Germany
Army	R	0352	Landstuhl Regional Medical Center	OCONUS	Germany
Army	R	0353	Letterkenny Army Depot	Pennsylvania	United States
Army	R	0354	Bluegrass Army Depot	Kentucky	United States
Army	R	0355	McAlester Army Ammunition Plant	Oklahoma	United States
Army	R	0356	U.S. Army Natick Soldier Systems Center	Massachusetts	United States
Army	R	0357	National Geospatial-Intelligence Agency (NGA) East	Maryland	United States
Army	R	0358	National Geospatial-Intelligence Agency (NGA) West	Missouri	United States
Army	R	0359	National Ground Intelligence	Virginia	United States
Army	R	0360	NATO School - Oberammergau	OCONUS	Germany
Army	R	0361	Office of Chief of Chaplains (OCCH)	District of Columbia	United States
Army	R	0362	U.S. Army - Parks Reserve Forces Training Area (Camp Parks)	California	United States
Army	R	0363	U.S. Army Garrison Picatinny Arsenal	New Jersey	United States
Army	R	0364	U.S. Army Garrison Pine Bluff Arsenal	Arkansas	United States
Army	R	0365	Pentagon Athletic Center (PAC)	District of Columbia	United States
Army	R	0366	Red River Army Depot	Texas	United States
Army	R	0367	Redstone Arsenal	Alabama	United States
Army	R	0368	U.S. Army Garrison Rock Island Arsenal	Illinois	United States
Army	R	0369	Rock Island Corps of Engineers (COE)	Illinois	United States
Army	R	0371	Defense Distribution Depot San Joaquin	California	United States
Army	R	0372	Shades of Green	Florida	United States
Army	R	0373	Sharpe Army Depot	California	United States
Army	R	0374	Sierra Army Depot	California	United States
Army	R	0375	Soto Cano Air Base	OCONUS	Honduras
Army	R	0376	Stars & Stripes, HQ	District of Columbia	United States
Army	R	0378	Stars & Stripes Pacific	OCONUS	Japan
Army	R	0380	The Judge Advocate General's Legal Center and School	Virginia	United States
Army	R	0381	Tobyhanna Army Depot	Pennsylvania	United States
Army	R	0382	Tooele Army Depot	Utah	United States
Army	R	0383	Tripler Army Medical Center	Hawaii	United States
Army	R	0384	Umatilla Chemical Depot	Oregon	United States
Army	R	0385	Uniformed Services University of Health Science (USUHS)	Maryland	United States
Army	R	0386	U.S. Army Garrison Ansbach	OCONUS	Germany
Army	R	0388	U.S. Army Garrison Baumholder	OCONUS	Germany
Army	R	0389	U.S. Army Garrison Bavaria	OCONUS	Germany
Army	R	0390	U.S. Army Garrison Benelux	OCONUS	Belgium
Army	R	0391	U.S. Army Garrison Brussels	OCONUS	Belgium
Army	R	0392	U.S. Army Garrison Daegu	OCONUS	Korea, Republic of
Army	R	0393	U.S. Army Garrison Garmisch	OCONUS	Germany
Army	R	0394	U.S. Army Garrison Hawaii	Hawaii	United States
Army	R	0395	U.S. Army Garrison Hohenfels	OCONUS	Germany
Army	R	0396	U.S. Army Garrison Japan	OCONUS	Japan
Army	R	0397	U.S. Army Garrison Livorno	OCONUS	Italy
Army	R	0398	U.S. Army Garrison Miami	Florida	United States
Army	R	0399	U.S. Army Garrison Okinawa	OCONUS	Japan
Army	R	0400	U.S. Army Garrison Pohakuloa Training Area	Hawaii	United States
Army	R	0401	U.S. Army Garrison Presidio Of Monterey	California	United States
Army	R	0402	U.S. Army Garrison Rheinland-Pfalz	OCONUS	Germany
Army	R	0403	U.S. Army Garrison Schinnen	OCONUS	Netherlands

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Army	R	0405	U.S. Army Garrison Stuttgart	OCONUS	Germany
Army	R	0406	U.S. Army Garrison Italy	OCONUS	Italy
Army	R	0407	U.S. Army Garrison Wiesbaden	OCONUS	Germany
Army	R	0408	U.S. Army Garrison Yongsan	OCONUS	Korea, Republic of
Army	R	0409	U.S. Army Garrison Kwajalein-Atoll	OCONUS	Republic of the Marshall Islands
Army	R	0410	U.S. Army Publications Distribution Center	Missouri	United States
Army	R	0411	U.S. Military Academy at West Point	New York	United States
Army	R	0412	U.S. Army Chaplain Center and School	South Carolina	United States
Army	R	0414	Watervliet Arsenal	New York	United States
Army	R	0415	White Sands Missile Range	New Mexico	United States
Army	R	0416	William Beaumont Army Medical Center	Texas	United States
Army	R	0417	Yakima Training Center	Washington	United States
Army	R	0418	U.S. Army Garrison Yuma Proving Ground	Arizona	United States
Army	R	0419	National Security Agency	Maryland	United States
Army	R	0420	Defense General Supply, Belvoir	Virginia	United States
Army	R	0421	Pueblo Army Depot	Colorado	United States
Marines	M	0419	Marine Barracks, Washington, D.C.	District of Columbia	United States
Marines	M	0420	Marine Corps Logistics Base Albany	Georgia	United States
Marines	M	0421	Camp Elmore	Virginia	United States
Marines	M	0423	Marine Corps Base Camp Smedley D. Butler	OCONUS	Japan
Marines	M	0424	Marine Corps Air Station Cherry Point	North Carolina	United States
Marines	M	0425	Marine Corps Base Hawaii	Hawaii	United States
Marines	M	0426	Joint Base Myer-Henderson Hall (Henderson Hall)	Virginia	United States
Marines	M	0427	Marine Corps Air Station Iwakuni, Japan	OCONUS	Japan
Marines	M	0428	Marine Corps Base Camp Lejeune	North Carolina	United States
Marines	M	0429	Marine Corps Air Station Miramar	California	United States
Marines	M	0431	Marine Corps Base Camp Pendleton	California	United States
Marines	M	0432	Marine Corps Base Quantico	Virginia	United States
Marines	M	0433	Marine Corps Recruit Depot San Diego	California	United States
Marines	M	0434	Marine Corps Community Services (MCCS) South Carolina	South Carolina	United States
Marines	M	0437	Marine Corps Air Ground Combat Center, Twentynine Palms	California	United States
Marines	M	0438	Marine Corps Air Station Yuma	Arizona	United States
Marines	M	0440	Marine Corps Recruiting Command Garden City	New York	United States
Marines	M	0441	Headquarters Marine Corps	Virtual	United States
Navy	N	0442	U.S. Naval Station Guantanamo Bay	OCONUS	Cuba
Navy	N	0443	Naval Support Activity Crane	Indiana	United States
Navy	N	0444	Naval Station Great Lakes	Illinois	United States
Navy	N	0445	Naval Station Mayport	Florida	United States
Navy	N	0446	Naval Air Station Key West	Florida	United States
Navy	N	0447	Naval Support Activity Panama City	Florida	United States
Navy	N	0448	Construction Battalion Center Gulfport	Mississippi	United States
Navy	N	0449	Naval Air Station Jacksonville	Florida	United States
Navy	N	0450	Naval Weapons Station Yorktown	Virginia	United States
Navy	N	0451	Naval Air Station Oceana	Virginia	United States
Navy	N	0452	Naval Magazine Indian Island	Washington	United States
Navy	N	0453	Norfolk Naval Shipyard	Virginia	United States
Navy	N	0455	Naval Station Norfolk	Virginia	United States
Navy	N	0456	Naval Support Activity Hampton Roads	Virginia	United States
Navy	N	0457	Naval Support Activity Mechanicsburg	Pennsylvania	United States
Navy	N	0458	Naval Support Activity Saratoga Springs	New York	United States
Navy	N	0459	Naval Weapons Station Earle Colts Neck	New Jersey	United States
Navy	N	0460	Naval Station Newport	Rhode Island	United States

Nonappropriated Fund Standard General Ledger (NAFSGL)  
Installation List

Service	Service Identifier (X)	Installation Code (XXXX)	Installation Name	State/Territory/Ship/Virtual	Country
Navy	N	0461	Portsmouth Naval Shipyard	New Hampshire	United States
Navy	N	0462	Commander Fleet Activities Chinhae	OCONUS	Korea, Republic of
Navy	N	0463	Naval Submarine Base New London	Connecticut	United States
Navy	N	0464	Joint Expeditionary Base Little Creek-Fort Story	Virginia	United States
Navy	N	0465	Commander Fleet Activities Sasebo	OCONUS	Japan
Navy	N	0466	Commander Fleet Activities Yokosuka	OCONUS	Japan
Navy	N	0467	U.S. Naval Air Facility Atsugi	OCONUS	Japan
Navy	N	0468	Commander Fleet Activities Okinawa	OCONUS	Japan
Navy	N	0469	U.S. Naval Station Rota	OCONUS	Spain
Navy	N	0470	U.S. Naval Air Station Sigonella	OCONUS	Italy
Navy	N	0471	U.S. Naval Support Activity Naples	OCONUS	Italy
Navy	N	0472	CNIC Navy Wounded Warrior - Safe Harbor	Virtual	Virtual
Navy	N	0473	CNIC Retirement Trust Agreement	Virtual	Virtual
Navy	N	0474	Naval Air Station Joint Reserve Base Fort Worth	Texas	United States
Navy	N	0475	Naval Air Station Meridian	Mississippi	United States
Navy	N	0476	Naval Air Station Pensacola	Florida	United States
Navy	N	0477	Naval Air Station Whiting Field Milton	Florida	United States
Navy	N	0478	Naval Air Station Corpus Christi	Texas	United States
Navy	N	0479	Naval Air Station Kingsville	Texas	United States
Navy	N	0480	Naval Air Station Joint Reserve Base New Orleans	Louisiana	United States
Navy	N	0481	Naval Support Activity Mid-South	Tennessee	United States
Navy	N	0482	Naval Air Station Patuxent River	Maryland	United States
Navy	N	0483	Naval Support Facility Indian Head	Maryland	United States
Navy	N	0484	Naval Support Activity Bethesda	Maryland	United States
Navy	N	0485	Naval Support Activity Annapolis	Maryland	United States
Navy	N	0486	Joint Base Anacostia-Bolling	District of Columbia	United States
Navy	N	0487	Naval Support Activity South Potomac Dahlgren	Virginia	United States
Navy	N	0488	Washington Navy Yard	District of Columbia	United States
Navy	N	0489	Joint Base Pearl Harbor-Hickam	Hawaii	United States
Navy	N	0490	Pacific Missile Range Facility Barking Sands	Hawaii	United States
Navy	N	0491	Navy Recreation Area Pacific Beach	Washington	United States
Navy	N	0492	Naval Base Kitsap	Washington	United States
Navy	N	0493	Naval Air Station Whidbey Island	Washington	United States
Navy	N	0494	Naval Station Everett	Washington	United States
Navy	N	0495	Navy Recreation Area Jim Creek	Washington	United States
Navy	N	0496	Naval Support Activity Monterey	California	United States
Navy	N	0497	Naval Air Station Fallon	Nevada	United States
Navy	N	0498	Naval Base Coronado	California	United States
Navy	N	0499	U.S. Naval Academy Midshipmen Rations	Virtual	Virtual
Navy	N	0500	Naval Base Ventura County	California	United States
Navy	N	0501	Naval Base Guam	Guam	United States
Navy	N	0502	Naval Support Activity Andersen	Guam	United States
Navy	N	0503	Naval Air Facility El Centro	California	United States
Navy	N	0504	Naval Air Weapons Station China Lake	California	United States
Navy	N	0505	Naval Support Activity Mechanicsburg Det	Pennsylvania	United States
Navy	N	0506	Naval Air Station Lemoore	California	United States
Navy	N	0507	Navy Recreation Area Solomons	Maryland	United States
Navy	N	0508	U.S. Naval Support Activity Bahrain	OCONUS	Bahrain
Navy	N	0509	Camp Lemonnier	OCONUS	Djibouti
Navy	N	0510	Naval Support Activity Orlando	Florida	United States
Navy	N	0511	U.S. Naval Support Facility Diego Garcia	OCONUS	United Kingdom
Navy	N	0512	U.S. Naval Support Facility Redzikowo	OCONUS	Poland
Navy	N	0513	Naval Ordnance Test Unit Cape Canaveral	Florida	United States
Navy	N	0514	Naval Base Point Loma	California	United States
Navy	N	0515	Naval Weapons Station Seal Beach	California	United States

Service	Service Identifier (X)	Installation Code (XXXX)	Installation Name	State/Territory/Ship/Virtual	Country
Navy	N	0516	Naval Submarine Base Kings Bay	Georgia	United States
Navy	N	0518	U.S. Naval Support Activity Souda Bay	OCONUS	Greece
Navy	N	0520	Naval Support Activity Wallops Island	Virginia	United States
Navy	N	0521	Singapore Area Coordinator	OCONUS	Singapore
Navy	N	0522	U.S. Naval Support Activity Naples Det Gaeta	OCONUS	Italy
Navy	N	0523	U.S. Naval Joint Services Activity The New Sanno	OCONUS	Japan
Navy	N	0526	U.S. National Support Element Lisbon	OCONUS	Portugal
Navy	N	0527	U.S. National Support Element Madrid	OCONUS	Spain
Navy	N	0528	U.S. National Support Element Valencia	OCONUS	Spain
Navy	N	0529	U.S. National Support Element Latina	OCONUS	Italy
Navy	N	0531	U.S. National Support Element, Isa	OCONUS	Bahrain
Navy	N	0532	U.S. National Support Element, Jebel Ali	OCONUS	Bahrain
Navy	N	0533	U.S. National Support Element, Fujurah	OCONUS	United Arab Emirates
Navy	N	0535	U.S. Naval Support Facility Deveselu	OCONUS	Romania
Navy	N	0536	Commander, Navy Region Korea	OCONUS	Korea, Republic of
Navy	N	0537	Commander, Navy Region Japan	Virtual	Virtual
Navy	N	0538	Commander, Navy Region Europe Africa Central Region	Virtual	Virtual
Navy	N	0539	Commander, Navy Region Hawaii	Virtual	Virtual
Navy	N	0540	Naval Base San Diego	California	United States
Navy	N	0541	Commander, Joint Region Marianas	Virtual	Virtual
Navy	N	0542	Commander, Navy Region Northwest	Washington	United States
Navy	N	0544	Commander, Navy Region Southwest	Virtual	Virtual
Navy	N	0545	Commander, Navy Region Mid-Atlantic	Virginia	United States
Navy	N	0546	Commandant Naval District Washington	Virtual	Virtual
Navy	N	0547	Commander, Navy Region Southeast	Virtual	Virtual
Navy	N	0548	USS Dwight D. Eisenhower (CVN 69)	Ship	United States
Navy	N	0549	USS Theodore Roosevelt (CVN 71)	Ship	United States
Navy	N	0550	USS John C Stennis (CVN 74)	Ship	United States
Navy	N	0551	USS George Washington (CVN 73)	Ship	United States
Navy	N	0552	USS Carl Vinson (CVN 70)	Ship	United States
Navy	N	0553	USS Nimitz (CVN 68)	Ship	United States
Navy	N	0555	USS Abraham Lincoln (CVN 72)	Ship	United States
Navy	N	0556	USS Harry S Truman (CVN 75)	Ship	United States
Navy	N	0557	USS Ronald Reagan (CVN 76)	Ship	United States
Navy	N	0558	USS George H. W. Bush (CVN 77)	Ship	United States
Navy	N	0559	USS Gerald R. Ford (CVN 78)	Ship	United States
Navy	N	0560	CNIC Morale, Welfare and Recreation - HQ Mid-South	Virtual	Virtual
Navy	N	0561	CNIC Child and Youth Programs	Virtual	Virtual
Navy	N	0562	CNIC Family Readiness Warfighter & Family Support	Virtual	Virtual
Navy	N	0563	CNIC Capital Fund	Virtual	Virtual
Navy	N	0564	CNIC Navy Gateway Inns & Suites Capital Fund	Virtual	Virtual
Navy	N	0565	CNIC Civilian Morale, Welfare and Recreation	Virtual	Virtual
Navy	N	0566	CNIC Navy Flying Club	Virtual	Virtual
Navy	N	0567	CNIC Navy Gateway Inns & Suites	Virtual	Virtual
Navy	N	0568	OSD CNIC Millington	Tennessee	United States
Navy	N	0569	Armed Forces Retirement Home Washington	District of Columbia	United States
Navy	N	0570	Armed Forces Retirement Home Gulfport	Mississippi	United States
Navy	N	0571	CNIC Fisher Houses	Virtual	Virtual
Navy	N	0572	CNIC Morale, Welfare and Recreation - HQ WNY	Virtual	Virtual
Navy	N	0573	U.S. Naval Academy Business Services Division	Virtual	Virtual
Navy	N	0574	U.S. Naval Academy Midshipmen Welfare Fund	Virtual	Virtual

Nonappropriated Fund Standard General Ledger (NAFSGL)  
Installation List

Service	Service Identifier (X)	Installation Code (XXXX)	Installation Name	State/Territory/Ship/Virtual	Country
Navy	N	0575	U.S. Naval Academy Candidate Guidance Fund	Virtual	Virtual
Navy	N	0587	CNIC IT Franchise Services	Virtual	Virtual
Navy	N	0588	Military Ticket Program	Virtual	Virtual
Navy	N	0589	CNIC Treasury	Virtual	Virtual

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.
		15	Recreation Machine Program	Gaming and amusement machines to include slot machines and electronic gaming device that provide a payout to player based on chance.
		16	Name Brand Casual Dining	MWR owned and operated casual dining chain restaurants.
		17	Military MWR-National Guard	MWR operations at National Guard (Army National Guard and Air National Guard) locations
		18	Military MWR-Reserves	MWR operations at Reserve (Army Reserve, Navy Reserve, Marine Corps Reserve, and Air Force Reserve) locations
2	Armed Service Exchanges	20	Army and Air Force Exchange Service	Not in use. Reserved for potential future use.  Income and expenses related to the Army and Air Force Exchange Service (AAFES). The Exchange is a retail and services provider for military families.
		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	Retail Operations to provide authorized customers with quality goods and services at a savings and to support Navy Quality of Life programs for active duty military, retirees, reservists and their families. This includes retail stores, convenience/7-day Stores, service stations including fuel and auto repair, online sales, limited food products, and when specifically authorized, packaged alcoholic beverage stores, retail concessionaires, and tactical field exchanges.
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.
		40	Lodging-Service HQ	DoD lodging programs (TDY and PCS) located at a DoD Service and region headquarters. Does not include Fisher House.

NAF Program Number (X)	NAF Program	NAF Fund Number (XX)	NAF Fund Name	NAF Fund Definition
4	Lodging	41	Lodging-Installation	DoD lodging programs (TDY and PCS) located at a DoD Service and region headquarters. Does not include Fisher House.
		42	Lodging-Joint Base	DoD lodging programs (TDY and PCS) located at a DoD Service and region headquarters. Does not include Fisher House.
		43	Lodging-Fisher House	Fisher Houses provide military families lodging close to a loved one during hospitalization for an illness, disease or injury.
5	Supplemental Mission	50	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.
		51	Military Academy - Academic Support Fund	Used to record income and expense associated with the Academy Academic Support Fund.
		52	Military Academy - Academy Athletic Fund	Used to record income and expense associated with the Academy Athletic Fund.
		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	Bands	Used to record income and expense associated with Military bands.
		55	Student Meal Program Fund	Used to record income and expense associated with the Student Meal Program fund. This fund is to include DoDEA school lunches.
		56	Field Ration Mess	Used to record income and expense associated with the Field Ration Mess Fund.
		57	Inflight Service Fund	Used to record income and expense associated with the Air Force Inflight Service Fund.
		58	Mission Essential Dining	Food prepared for mission essential flyers, security forces and maintenance workers that don't have enough time to stop for meals.
		59	Executive Dining	Used to record income and expense associated with dining facilities that provide senior civilian and military officials and their guests a private, secure area where they can dine and, at the same time, conduct official business, and where senior Defense officials may host special functions for visiting foreign dignitaries and top-level Government officials.
		60	Chaplains Fund	Used to record income and expense associated with conducting chaplain-sponsored programs.
		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	Vehicle Registration Fund	Used to record income and expense associated with the Vehicle Registration Fund.
		63	U.S. Disciplinary Barracks Fund	Used to record income and expense associated with the U.S Disciplinary Barracks Fund.
		64	Statutory Accident Insurance Fund	Used to record income and expense associated with the State Insurance Fund.
		65	Marine Corps Marathon Fund	Used to record income and expense associated with the Marine Corps Marathon.
		66	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.
		67	Museum Gift Shops/Military History Institutes	Institutions purposed with providing Military history and exhibits. Currently only used by Army.
		68	Armed Forces Retirement Homes	Used to record income and expense associated with Armed Forces Retirement Homes.
		69	Stars & Stripes	Used to record income and expense associated with the Stars & Stripes operations.

NAF Program Number (X)	NAF Program	NAF Fund Number (XX)	NAF Fund Name	NAF Fund Definition
		70	Supplemental Mission Fund	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.
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	Employee Savings Plan Trust	Used to record income and expense associated with an employee savings plan trust.
		84	Retirement Plan Trust	Used to record income and expense associated with a retirement plan trust.
		85	Financial Management Fund	Used to record income and expense associated with the Financial Management Fund. This is for Air Force use only.
		86	Medical Life fund	Healthcare benefits, life insurance, dental insurance, short-term disability (STD), and long-term disability (LTD).
		87	Banking	Army banking and investment fund.



Nonappropriated Fund Standard General Ledger (NAFSGL)  
Activity Codes Listing

(XXX)	Activities	Activity Definition	Category (A/B/C)
001	Overhead (Common Support)	<b>Overhead (Common Support):</b> General and administrative support that benefits overall NAF program(s) but is not exclusive to a single activity or program.	N/A
002	Physical Fitness	<b>Fitness &amp; Sports:</b> 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.	A
003	Unit Level Programs	<b>Unit Level Programs:</b> Support and activities that maintain mission readiness, improve unit teamwork, and create esprit de corps.	A
004	Aquatics - Centers	<b>Aquatics - Centers :</b> Commercial grade water theme parks.	C
005	Aquatics - Military Training	<b>Aquatics - Military Training:</b> 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. Lifeguards are not to be accounted for in Category A.	A
006	Aquatics - Recreational Swimming	<b>Aquatics - Recreational Swimming:</b> Swimming programs in a recreational environment. Does not include swimming programs associated with Category C membership club programs or aquatics centers.	B
007	Library Programs & Information Services (Recreation)	<b>Library Programs &amp; Information Services (Recreation):</b> 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.	A
008	Recreation Centers - Category A (Military Personnel)	<b>Recreation Centers - Category A (Military Personnel):</b> 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.	A
009	Recreation Centers - Category B (Military & Family Members)	<b>Recreation Centers - Category B (Military &amp; Family Members):</b> 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.	B
010	Recreation Centers - Service Member Techno-Activities Center	<b>Recreation Centers - Service Member Techno-Activities Center:</b> 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. 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.	B
011	Recreation & Entertainment Programs - Other (Cat A)	<b>Recreation &amp; Entertainment Programs - Other (Cat A):</b> Acquisition and support of professional entertainment provided free to Military Service members overseas. (obtained from DoDI 1015.10). Also includes Armed Forces Entertainment.	A
012	Recreation & Entertainment Programs - Other (Category C)	<b>Recreation &amp; Entertainment Programs - Other:</b> Recreational and entertainment revenue-generating programs not previously specified.	C
013	Directed Outdoor Recreation	<b>Outdoor Recreation:</b> 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.	B

Nonappropriated Fund Standard General Ledger (NAFSGL)  
Activity Codes Listing

(XXX)	Activities	Activity Definition	Category (A/B/C)
014	Single Service Member Programs	<b>Single Service Member Programs:</b> 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.	A
015	Warfighter and Family Services	<b>Warfighter and Family Services:</b> 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.	A
016	Youth Programs	<b>Youth Programs:</b> 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.	B
017	Community Programs (MWR Sponsored)	<b>Community Programs (MWR Sponsored):</b> Community programs provided for the general enjoyment of the installation community, to build a sense of community and relieve stress.	B
018	Information, Tickets, and Tours	<b>Information, Tickets, Tours:</b> Typical services include 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.	B
019	Parks & Picnic Areas - On-Installation	<b>Parks &amp; Picnic Areas - On-Installation:</b> Park, picnic, and nature areas for self-directed use serve the public interest and are commonly provided to the general public and fully funded with tax revenues. Access to these services will be similarly available to Service members and their families tailored to the geographic location of the installation. Included are APF-funded: on-installation picnic areas, installed barbecues, pavilions, recreational game fields, fitness trails, nature centers, playgrounds, waterfronts, beaches, lakes, and water play areas.	A
020	Marina - Boating Program (Checkout and Lessons)	<b>Marina - Boating Program (Checkout and Lessons):</b> 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.	B
021	Marina - Resale or Private Boat	<b>Marina - Resale or Private Boat:</b> 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.	C
022	Equestrian Programs	<b>Equestrian Programs:</b> Government-owned or leased horses used for recreational riding and services such as boarding, organized events, competitions, etc.	B
023	Skill Development - Arts and Crafts	<b>Skill Development - Arts and Crafts:</b> Programs that emphasize learning by "doing" through formal and informal instruction in fine arts, crafts, and industrial and vocational arts.	B
024	Skill Development - Automotive	<b>Skill Development - Automotive:</b> 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.	B
025	Bowling - 16 Lanes or Less	<b>Bowling - 16 Lanes or Less:</b> 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.	B
026	Bowling - Over 16 Lanes	<b>Bowling - Over 16 Lanes:</b> 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.	C
027	Lodging - Temporary Duty	<b>Lodging - Temporary Duty:</b> These facilities are the primary source of lodging for Temporary Duty (TDY) personnel and TDY personnel have priority use.	N/A
028	Lodging - Permanent Change of Station	<b>Lodging - Permanent Change of Station:</b> 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.	N/A
029	Lodging - Military Treatment Facility (Fisher House)	<b>Lodging - Military Treatment Facility (Fisher House):</b> These Fisher House facilities provide lodging for patients and families of patients undergoing critical medical procedures or other serious long-term medical treatment.	N/A
030	Lodging - Recreation	<b>Lodging - Recreation:</b> 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, recreation hotels, cabins, cottages, trailers, campgrounds, and recreational vehicle (RV) parks with hookups. This is only authorized as a Category C program.	C
031	Lodging - Camping (Primitive and/or Tent)	<b>Lodging - Camping (Primitive and/or Tent):</b> Category B small campgrounds with primitive or tent camping as the primary recreational activity and/or that support participation in adjacent outdoor recreational activities.	B

Nonappropriated Fund Standard General Ledger (NAFSL)  
Activity Codes Listing

(XXX)	Activities	Activity Definition	Category (A/B/C)
032	Food & Beverage - Stand Alone	<b>Food &amp; Beverage - Stand Alone:</b> 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.	C
033	Golf	<b>Golf:</b> Offering open play, tournaments, and services such as golf instruction, golf resale, food, and beverage.	C
034	Movie Pictures - Free Admission	<b>Movie Pictures - Free Admission:</b> 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.	A
035	Movie Pictures - Installation Theaters	<b>Movie Pictures - Installation Theaters:</b> 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.	C
036	Amusement and Recreational Machines and/or Gaming	<b>Amusement and Recreational Machines and/or Gaming:</b> 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.	C
037	Animal Care	<b>Animal Care:</b> Service established for boarding pets including other amenities associated with boarding pets (e.g., grooming and incidentals).	C
038	Vehicle Storage	<b>Vehicle Storage:</b> Parking compound for storage of authorized patrons' vehicles (e.g., cars, motorcycles, boats, recreational vehicles, and associated trailers).	C
039	Military Service Academy	<b>Military Service Academy:</b> 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. Supplemental Mission - no category alignment.	N/A
040	Clubs - Membership and Non-Membership	<b>Clubs - Membership and Non-Membership:</b> 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.	C
041	Sports and Athletics (Self-Directed, Unit Level, Intramural)	<b>Fitness &amp; Sports:</b> 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.	A
042	Cable / Community Television	<b>Cable / Community Television:</b> These activities encompass the use and support of Cable / Community Television at the Installation level.	B
043	Outdoor Recreation Equipment Checkout	<b>Outdoor Recreation:</b> 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.	B
044	Special Interests - Amateur Radio	<b>Special Interest - Amateur Radio:</b> Programs that provide opportunities for skill development through formal or informal instruction as well as opportunities for self-directed recreation with Amateur Radio.	B
045	Sports Programs Above Intramural Level	<b>Fitness &amp; Sports:</b> 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.	B
046	CYP - CD1 Child Development Centers (CDCs)	<b>Child Development &amp; School Age Programs:</b> 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.	B

Nonappropriated Fund Standard General Ledger (NAFSG)

Activity Codes Listing

(XXX)	Activities	Activity Definition	Category (A/B/C)
047	CYP - CD2 Family Child Care (FCC)	<b>Child Development &amp; School Age Programs:</b> 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.	B
048	CYP - CD3 Supplemental Programs/Resource & Referral/Other (PVV)	<b>Child Development &amp; School Age Programs:</b> 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.	B
049	CYP - CD4 School Age Care (SAC)	<b>Child Development &amp; School Age Programs:</b> 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.	B
050	Special Interests - Flying	<b>Special Interests - Flying:</b> Flying (aero) operations such as rental of aircraft, storing aircraft owned by members, providing flying instruction, and other related services.	C
051	Special Interests - Scuba Diving	<b>Special Interests - Scuba Diving:</b> Includes activities for groups or individuals having an interest in aquatic and scuba-type activities, sponsored dives, etc.	C
052	Special Interests - Parachute & Sky Diving	<b>Special Interests - Parachute &amp; Sky Diving:</b> Includes instruction, sponsored jumps, competitions, etc.	C
053	Special Interests - Rod & Gun/Skeet	<b>Special Interests - Rod &amp; Gun/Skeet:</b> Skeet, trap, other shooting programs, instruction, competitions, resale, food and beverage operations, etc. Includes paintball operations.	C
054	Special Interest - Performing Arts	<b>Special Interest - Performing Arts:</b> 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.	B
055	Special Interests - Other	<b>Special Interests - Other:</b> These programs are more highly specialized, appeal to a limited audience, and are supported through user fees.	C
056	Joint Service Facilities / AFRCs	<b>Lodging - Joint Service Facilities and/or AFRCs:</b> 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.	C
057	Horseback Riding Program and Stables - Cat C	<b>Horseback Riding Program and Stables - Cat C:</b> Government-owned or leased horses used for recreational riding and services such as boarding, organized events, competitions, etc.	C
058	Equipment Rental (Party/Catering/Maintenance/Construction)	<b>Equipment Rental:</b> Equipment purchased with NAF for the purpose of being rented to customers to support their special interests.	C
059	Leisure Travel Services	<b>Leisure Travel Services:</b> Typical services include information brochures and recommendations concerning local and regional attractions.	C
060	Arts and Crafts - Resale	<b>Arts and Crafts - Resale:</b> Resale business operations associated with providing arts and crafts products and services to customers, such as custom frame jobs.	C
061	Auto Services	<b>Auto Services:</b> Automotive and electro-mechanical customer operations.	C
062	Vehicle Registration	<b>Vehicle Registration:</b> Income and expense associated with registering OCONUS vehicles.	C
063	Reserved	<b>Reserved for future use.</b>	C
064	Chaplain Services	<b>Chaplain Services:</b> Programs designed to provide religious and spiritual support and services to personnel.	N/A
065	Resale Programs - Stand Alone	<b>Resale Programs - Stand Alone:</b> Stand alone resale programs that are not associated with another NAF or facility activity. An example is the sale of excess inventory.	C
066	Special Purpose Funds	<b>Special Purpose Funds:</b> 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.	N/A
067	Supplemental Mission Funds	<b>Supplemental Mission Funds:</b> 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.	A
068	Veterinary	<b>Veterinary:</b> Administration and operation of Veterinary services. Record income and expense associated with the administration and operation of the veterinary clinic world-wide to include, all personnel costs, supplies, resale operations, related depreciation expense, etc.	A

Nonappropriated Fund Standard General Ledger (NAFSGL)  
Activity Codes Listing

(XXX)	Activities	Activity Definition	Category (A/B/C)
069	Disciplinary	<b>Disciplinary:</b> Administration and operation of Disciplinary services. Record income and expense associated with the administration and operation of the disciplinary program to include, all personnel costs, supplies, training, related depreciation expense, etc.	A
070	Miscellaneous Morale & Welfare	<b>Miscellaneous Morale &amp; Welfare:</b> 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.	C

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

(XXX)	Cost Centers	Cost Center Definition
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.
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, servers, etc.). Does not include expenses related to Common Support (Overhead) cost centers.
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.



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

(XXX)	Cost Centers	Cost Center Definition
016	Space Rental	Record income and expense associated with event space rentals (to include conference rooms). Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.
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.
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 vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.
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.
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.
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.
022	Human Resources	Record expense related to hiring and training personnel, administering employee-benefit programs, and providing other support services to personnel.
023	Information Technology	Record expense related to electronic equipment and supplies including communications infrastructure costs not directly related to a specific activity.
024	Logistics	Record expense related to obtaining, storing, and transporting resources to the locations where they are required as well as motor pool.
025	Marketing	Record expense related to promoting and selling products or services, including market research and advertising.
026	Procurement	Record expense related to the acquisition of goods, services or works from an external source.
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).
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.
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.
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.
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.
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.
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.

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

(XXX)	Cost Centers	Cost Center Definition
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.
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.
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.
037	Multi-Media Resource Centers	Record income and expense associated with library multi-media 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.
038	Single Service Member Program Operations	Record income and expense associated with the operation of Single Service Member Programs. Include supplies, depreciation, personnel costs, field trips, tours, etc. Does not include expenses related to Common Support (Overhead) cost centers.
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.



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

(XXX)	Cost Centers	Cost Center Definition
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.
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.
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.
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.
054	In-house Tour Packages	Record income and expense associated with MWRF 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.
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.
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.
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.
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.
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.
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.
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.
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.
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.

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

(XXX)	Cost Centers	Cost Center Definition
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
081	Conference Center	Record income and expense related to the operation of conference centers. Includes personnel, supplies, depreciation and other related expenses. Does not include expenses related to Common Support (Overhead) cost centers.

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

(XXX)	Cost Centers	Cost Center Definition
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.

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

(XXX)	Cost Centers	Cost Center Definition
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
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.
109	Chaplain Operations	Record income and expense associated with chaplain operations. Does not include expenses related to Common Support (Overhead) cost centers.
110	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.
111	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.
112	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.
113	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.
114	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.

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

(XXX)	Cost Centers	Cost Center Definition
115	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.
116	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.
117	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.
118	Cable / Community Television	Record income and expense associated with Cable / Community Television. Does not include expenses related to Common Support (Overhead) cost centers.
119	Amateur Radio	Record income and expense associated with Amateur Radio. Does not include expenses related to Common Support (Overhead) cost centers.

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1000	Assets	Cash	Cash In Bank	0000	Cash In Bank
1001	Assets	Cash	Cash In Bank - US	0001	Checking
1001				0002	Local Checking Account
1001				0003	Local Bank Compensating Balance
1001				0004	Emergency Local Checking Account
1001				0005	Inter-Company Cash
1001				0006	Money Market Account
1001				0007	Special Checking Account
1001				0008-0011	Reserved
1002	Assets	Cash	Cash In Bank - US Payroll	0012	Direct Deposit Payroll Reconciled
1002				0013	Direct Deposit Payroll
1002				0014	ADP Payroll Tax Reconciled
1002				0015	ADP Payroll Tax
1002				0016	ADP Payroll Checks Reconciled
1002				0017	ADP Payroll Checks
1002				0018-0021	Reserved
1003	Assets	Cash	Cash In Bank - Restricted Cash Transfer	0022	Cash In Bank - Restricted Cash Transfer
1003				0023-0026	Reserved
1004	Assets	Cash	Cash In Bank - Cash - Outstanding Checks*	0027	Cash In Bank - Cash - Outstanding Checks*
1004				0028-0031	Reserved
1005	Assets	Cash	Cash In Bank - Undeposited Receipts	0032	Cash In Bank - Undeposited Receipts
1005				0033-0036	Reserved
1006	Assets	Cash	Cash In Bank - Centralized Cash	0037	Centralized Cash Reconciled
1006				0038-0041	Reserved
1007	Assets	Cash	Cash In Bank - Payables Checks	0042	Payables Checks Reconciled
1007				0043	EFT Payables Reconciled
1007				0044	EFT Payables
1007				0045-0048	Reserved
1008	Assets	Cash	Cash In Bank - POS	0049	POS/DAR Clearing
1008				0050	POS Voucher Clearing
1008				0051	POS Clearing
1008				0052-0055	Reserved
1009	Assets	Cash	Cash In Bank - Depository Account	0056	Local Depository Reconciled Items
1009				0057	Local Depository
1009				0058	Ships Depository Reconciled
1009				0059	Ships Depository
1009				0060	Ships Checks Reconciled
1009				0061	Ships Checks
1009				0062	Local Depository Reconciled
1009				0063	Local Depository
1009				0064	1287 Wells Fargo Reconciled
1009				0065	1287 Wells Fargo
1009				0066	Wells Fargo Reconciled
1009				0067	Wells Fargo
1009				0068	1287 Timberland Bank Reconciled
1009				0069	1287 Timberland Bank
1009				0070	Navy Federal Cu Reconciled
1009				0071	Navy Federal Cu
1009				0072	Navy Federal Reconciled
1009				0073	Navy Federal
1009				0074	8094 Bank Of America Reconciled
1009				0075	8094 Bank Of America
1009				0076	1094 Bank Of America Reconciled
1009				0077	1094 Bank Of America
1009				0078	1094 Keybank Reconciled
1009				0079	1094 Keybank
1009				0080	1163 First Hawaiian Reconciled
1009				0081	1163 First Hawaiian Bank
1009				0082	1353/8042 1St Advantage Fcu Reconciled
1009				0083	1353/8042 1St Advantage Fcu

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1009				0084	6510 Safekeeping Bank
1009				0085	Navy Army Fcu Reconciled
1009				0086	Navy Army Fcu
1009				0087	Hancock Bank Reconciled
1009				0088	Hancock Bank
1009				0089	1353/8042 Nasa Federal Cu Reconciled
1009				0090	1353/8042 Nasa Federal Cu
1009				0091	First South Reconciled
1009				0092	First South
1009				0093	1199 Bank Of America Reconciled
1009				0094	1199 Bank Of America
1009				0095	8042 Metropolitan Federal Cu Reconciled
1009				0096	8042 Metropolitan Federal Cu
1009				0097	1353/8042 Members 1St Federal Cu Reconciled
1009				0098	1353/8042 Members 1St Federal Cu
1009				0099	8199/1351 Bank Of America Reconciled
1009				0100	8199/1351 Bank Of America
1009				0101	6590 Pacific Marine Credit Union Recon
1009				0102	6590 Pacific Marine Credit Union
1009				0103	Jpmorgan Chase Reconciled
1009				0104	Jpmorgan Chase
1009				0105	Pen Air Fcu Reconciled
1009				0106	Pen Air Fcu
1009				0107	1154/4154 Cedar Point Reconciled
1009				0108	1154/4154 Cedar Point
1009				0109	Navy Fcu Reconciled
1009				0110	Navy Fcu
1009				0111	1154/8238 Nswc Federal Credit Union Reconciled
1009				0112	1154/8238 Nswc Federal Credit Union
1009				0113	1154 PNC (formerly Mercantile Bank) Reconciled
1009				0114	1154 PNC (formerly Mercantile Bank)
1009				0115	8238 Cedar Point Reconciled
1009				0116	8238 Cedar Point
1009				0117	1109 Community Bank Reconciled
1009				0118	1109 Community Bank
1009				0119	Dod Overseas Military Banks Reconciled
1009				0120	Dod Overseas Military Bank
1009				0121	Community Bank Reconciled
1009				0122	Community Bank
1009				0123	Navy Fcu Bank Reconciled
1009				0124	Navy Fcu Bank
1009				0125	1353/8042 Towne Reconciled
1009				0126	1353/8042 Towne Bank
1009				0127	1353/8042 Chartway Federal Credit Union Reconciled
1009				0128	1353/8042 Chartway Federal Credit Union
1009				0129	Wells Fargo Bank Reconciled
1009				0130	Wells Fargo Bank
1009				0131	1120 Bank Of America Reconciled 10116
1009				0132	1120 Bank Of America 10116
1009				0133	1120 Bank Of America Reconciled 10119
1009				0134	1120 Bank Of America 10119
1009				0135	1120 Bank Of America Reconciled 10120
1009				0136	1120 Bank Of America 10120
1009				0137	1120 Bank Of America Reconciled 10347
1009				0138	1120 Bank Of America 10347
1009				0139	1120 Navy Federal Credit Union Reconciled
1009				0140	1120 Navy Federal Credit Union
1009				0141	8120 Bank Of America Reconciled 82116
1009				0142	8120 Bank Of America 82116



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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1009				0143	8120 Bank Of America Reconciled 82119
1009				0144	8120 Bank Of America 82119
1009				0145	8120 Bank Of America Reconciled 82120
1009				0146	8120 Bank Of America 82120
1009				0147	4192 Sea Air Fcu Corona Reconciled
1009				0148	4192 Sea Air Fcu Corona
1009				0149	Navy Federal Reconciled
1009				0150	Navy Federal
1009				0151	4192 Cbc Fcu Nfesc Ventura Reconciled
1009				0152	4192 Cbc Fcu Nfesc Ventura
1009				0153	4192 Navy Federal Credit Union Reconciled
1009				0154	4192 Navy Federal Credit Union
1009				0155	4192 Union Bank Of Ca North Island Reconciled
1009				0156	4192 Union Bank Of Ca North Island
1009				0157	4192 Navy Federal Credit Union Reconciled
1009				0158	4192 Navy Federal Credit Union
1009				0159	4192 Sea Air Fcu Seal Beach Reconciled
1009				0160	4192 Sea Air Fcu Seal Beach
1009				0161	6590 Nfcu Bethesda Reconciled
1009				0162	6590 Navy Federal Credit Union Bethesda
1009				0163	6590 Nfcu Portsmouth Reconciled
1009				0164	6590 Navy Federal Credit Union Portsmouth
1009				0165	6590 Financial Partners Credit Union Reconciled
1009				0166	6590 Financial Partners Credit Union
1009				0167	Navy Federal Credit Union Reconciled
1009				0168	Navy Federal Credit Union
1009				0169	8199/1351 Union Bank Reconciled
1009				0170	8199/1351 Union Bank
1009				0171	Nas Jrb Credit Union Reconciled
1009				0172	Nas Jrb Credit Union
1009				0173	7900 Bank Of America Cc Reconciled
1009				0174	7900 Bank Of America Cc
1009				0175	6510 Jpmc Metlife Reconciled
1009				0176	6510 Jpmc Metlife
1009				0177	6590 Frcit Camp Lejeune Fisher House Reconciled
1009				0178	6590 Frcit Camp Lejeune Fisher House Unreconciled
1009				0179	Crane Fcu Reconciled
1009				0180	Crane Fcu
1009				0181	Coastal Bank Of Ga Reconciled
1009				0182	Coastal Bank Of Ga
1009				0183	Community Bank Reconciled
1009				0184	Community Bank
1009				0185	1St State Bank Of The Fl Keys Reconciled
1009				0186	1St State Bank Of The Fl Keys
1009				0187	Money Market Account Reconciled
1009				0188	3rd Party Gift Cards
1009				0189	FMS A/P Central Checks
1009				0190	PR - Bank Of America
1009				0191	Repurchase Agreements
1009				0192	AP - Bank Of America
1009				0193	Concentration Banking
1009				0194	Credit Union Shares
1009				0195	BoA Operating Fund
1009				0196-0199	Reserved
1010	Assets	Cash	Cash In Bank - Merchant Card	0200	Merchant Card Receivables
1010				0201	Merchants Agreements Receivable
1010				0202-0205	Reserved
1011	Assets	Cash	Cash In Bank - Credit Card	0206	Commercial Credit Card Receivable
1011				0207	Accounts Receivable Field Credit Crd



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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1011				0208	Catereze/Aloha Receivables
1011				0209	AR Eagle Cash Card
1011				0210	Commercial Charges
1011				0211	Cred Card Recv - Fleet
1011				0212	Credit Card-Amx
1011				0213	Commercial Credit Card Compensating Balance
1011				0214	AAFES Credit Card Compensating Balance
1011				0215-0218	Reserved
1012	Assets	Cash	Cash In Bank - Credit Card Clearing	0219	Credit Card Clearing
1012				0220-0223	Reserved
1013	Assets	Cash	Cash In Bank - Special Function Commercial Charges	0224	Special Function Commercial Charges
1013				0225-0228	Reserved
1014	Assets	Cash	Cash In Bank - Customer Accounts Receivable	0229	Customer Receivable - Failed Payments (Restricted With Base GLAFs)
1014				0230-0233	Reserved
1015 - 1019	Assets	Cash	Reserved	0234 - 9999	Reserved
1020	Assets	Cash	Foreign Currency	0000	Foreign Currency
1021	Assets	Cash	Foreign Currency - Cash in Bank	0001	USD
1021				0002	Yen
1021				0003	Won
1021				0004	Euro
1021				0005	Kroner
1021				0006	Sterling
1021				0007	1109 Bank Of America Yen Reconciled
1021				0008	1109 Bank Of America Yen
1021				0009	Bank Of America Yen Reconciled
1021				0010	Bank Of America Yen
1021				0011	8109 Bank Of America Yen Reconciled
1021				0012	8109 Bank Of America Yen
1021				0013	Bank Of America Yen Reconciled
1021				0014	Bank Of America Yen
1021				0015	Bank Of America Yen Reconciled
1021				0016	Bank Of America Yen
1021				0017	7352 Bank Of Tokyo-Mitsubishi UFJ Yen Reconciled
1021				0018	7352 Bank Of Tokyo-Mitsubishi UFJ Yen
1021				0019	10120 Community Bank Euro Reconciled 1120
1021				0020	10120 Community Bank Euro 1120
1021				0021	8120 Community Bank Euro Reconciled
1021				0022	8120 Community Bank Euro
1021				0023	10328 General Bank Of Greece Euro Reconciled 1120
1021				0024	10328 General Bank Of Greece Euro 1120
1021				0025	10219 Citibank Bahrain Dinar Reconciled1120
1021				0026	10219 Citibank Bahrain Dinar 1219
1021				0027	1087 10087 Woori Bank Won Reconciled 1087
1021				0028	1087 10087 Woori Bank Won 1087
1021				0029	8087 Woori Bank Won Reconciled 8087
1021				0030	8087 Woori Bank Won 8087
1021				0031	1345 Standard Chartered Singapore Dollar Recon
1021				0032	1345 Standard Chartered Singapore Dollar
1021				0033	6620 Community Bank Euro Reconciled 6620
1021				0034	6620 Community Bank Euro 6620
1021				0035	1620 Community Bank Euro Reconciled
1021				0036	1620 Community Bank Euro
1021				0037-0040	Reserved
1022	Assets	Cash	Foreign Currency - Payroll Cash	0041	Payroll Cash

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1022				0042-0045	Reserved
1023 - 1039	Assets	Cash	Reserved	0046 - 9999	Reserved
1040	Assets	Cash	Revolving Cash Fund	0000	Revolving Cash Fund
1041	Assets	Cash	Revolving Cash Fund - Foreign Currency Conversion Fund	0001	Foreign Currency Conversion Fund
1041				0002-0005	Reserved
1042	Assets	Cash	Revolving Cash Fund - Central Cashier	0006	USD
1042				0007	Yen
1042				0008	Won
1042				0009	Euro
1042				0010	Kroner
1042				0011	Sterling
1042				0012-0015	Reserved
1043 - 1059	Assets	Cash	Reserved	0016 - 9999	Reserved
1060	Assets	Cash	Change Funds	0000	Change Funds
1061	Assets	Cash	Change Funds - USD	0001	USD
1061				0002-0005	Reserved
1062	Assets	Cash	Change Funds - Foreign Currency	0006	Yen
1062				0007	Won
1062				0008	Euro
1062				0009	Kroner
1062				0010	Sterling
1062				0011	Turkish Lira
1062				0012	ATM
1062				0013	BHD
1062				0014	SGD
1062				0015	Leu
1062				0016	Zloty
1062				0017-0020	Reserved
1063	Assets	Cash	Change Funds - Gaming	0021	Slots
1063				0022	Bingo
1063				0023-0026	Reserved
1064	Assets	Cash	Change Funds - Long Term (Slot Bases Only)	0027	Long Term Change Fund(Slot Bases Only)
1064				0028-0031	Reserved
1065	Assets	Cash	Change Funds - Permanent	0032	Permanent
1065				0033-0036	Reserved
1066	Assets	Cash	Change Funds - Temporary	0037	Temporary
1066				0038-0041	Reserved
1067 - 1079	Assets	Cash	Reserved	0042 - 9999	Reserved
1080	Assets	Cash	Petty Cash	0000	Petty Cash
1081	Assets	Cash	Petty Cash - USD	0001	USD
1081				0002-0005	Reserved
1082	Assets	Cash	Petty Cash - Foreign Currency	0006	Yen
1082				0007	EUR
1082				0008	BHD
1082				0009	Won
1082				0010	SGD
1082				0011-0014	Reserved
1083	Assets	Cash	Petty Cash - Gaming	0015	Bingo Petty Cash
1083				0016-0019	Reserved
1084 - 1099	Assets	Cash	Reserved	0020 - 9999	Reserved
1100	Assets	Cash	Imprest Funds	0000	Imprest Funds
1101	Assets	Cash	Imprest Funds - US Issued	0001	USD
1101				0002-0005	Reserved
1102	Assets	Cash	Imprest Funds - Foreign Issued	0006	Yen
1102				0007	Won
1102				0008	Euro
1102				0009	Kroner
1102				0010	Sterling
1102				0011	Turkish Lira
1102				0012-0015	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1103	Assets	Cash	Imprest Funds - Gaming	0016	Bingo
1103				0017	Slots
1103				0018-0021	Reserved
1104 - 1119	Assets	Cash	Reserved	0022 - 9999	Reserved
1120	Assets	Cash	Savings	0000	Savings
1121	Assets	Cash	Savings - Cash In Bank	0001	Cash In Bank
1121				0002	Passbook Savings
1121				0003-0006	Reserved
1122 - 1139	Assets	Cash	Reserved	0007 - 9999	Reserved
1140	Assets	Cash	Certificates of Deposit (90 Days or Less)	0000	Certificates of Deposit (90 Days or Less)
1141	Assets	Cash	Certificates of Deposit (90 Days or Less)	0001	Certificates of Deposit (90 Days or Less)
1141				0002-0005	Reserved
1142 - 1159	Assets	Cash	Reserved	0006 - 9999	Reserved
1160	Assets	Cash	Restricted Cash	0000	Restricted Cash
1161	Assets	Cash	Restricted Cash - Sinking Fund	0001	ALF/CWF/PRF Sinking Fund
1161				0002-0005	Reserved
1162	Assets	Cash	Restricted Cash - Agreements	0006	SOFA Agreement
1162				0007-0010	Reserved
1163 - 1179	Assets	Cash	Reserved	0011 - 9999	Reserved
1180	Assets	Cash	Capital Projects Reserve	0000	Capital Projects Reserve
1181	Assets	Cash	Capital Projects Reserve - Capital Commitments	0001	Capital Commitments
1181				0002	Local Payments for NAF Major Construction
1181				0003-0006	Reserved
1182	Assets	Cash	Capital Projects Reserve - Short-Term Cash Reserves	0007	Short-Term Cash Reserves
1182				0008-0011	Reserved
1183	Assets	Cash	Capital Projects Reserve - Long-Term Cash Reserves	0012	Long-Term Cash Reserves
1183				0013-0016	Reserved
1184	Assets	Cash	Capital Projects Reserve - Other Reserves	0017	Restricted Cash Capital Outlays
1184				0018	Restricted Cash Fund Reserves
1184				0019	Restricted Cash NGIS Recap Fee
1184				0020	Restricted Cash BRAC/Special Op Outlays
1184				0021	Employee Separation Allowance Sinking Fund
1184				0022-0025	Reserved
1185 - 1199	Assets	Cash	Reserved	0026 - 9999	Reserved
1200	Assets	Investments	Interest Bearing Deposits	0000	Interest Bearing Deposits
1201	Assets	Investments	Interest Bearing Deposits - Investments	0001	Interest Bearing Deposits
1201				0002	NAF Centralized Investment Program
1201				0003	Investments Available for Sale*
1201				0004	Investments Held to Maturity*
1201				0005	Investment - Adjustment to Market*
1201				0006	Investment - Premium/Discount Amortization*
1201				0007	Investment-Kadena Use Only
1201				0008-0011	Reserved
1202	Assets	Investments	Interest Bearing Deposits - Retirement and 401K	0012	Retirement and 401K Investments-Core Active Fixed Income Fund*
1202				0013	Retirement and 401K Investments-Alpha Tilts Fund*
1202				0014	Retirement and 401K Investments-Ext Alpha Tilts Fund*
1202				0015	Retirement and 401K Investments-ACWI EX US Alpha Tilts*
1202				0016	Retirement and 401K Investments-Equity Index Fund (S and P 500)*

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1202				0017	Retirement and 401K Investments-International Index Fund-EAFE*
1202				0018	Retirement and 401K Investments-Fixed Income Index - Gov/Corp*
1202				0019	Retirement and 401K Investments-Tactical Asset Allocation*
1202				0020	Retirement and 401K Investments-Ext Equity Fund-Low Cap*
1202				0021	Retirement and 401K Investments-Scudder Forfeiture Account*
1202				0022	Retirement and 401K Investments-Kemper Govt Securities*
1202				0023	Retirement and 401K Investments-Scudder Growth Income*
1202				0024	Retirement and 401K Investments-Scudder S and P 500 Index*
1202				0025	Retirement and 401K Investments-Scudder International*
1202				0026	Retirement and 401K Investments-Scudder Money Market Fund*
1202				0027	Retirement and 401K Investments-MFS Total Return Fund*
1202				0028	Retirement and 401K Investments-Scudder Mid Cap Fund Investment*
1202				0029	Retirement and 401K Investments-Strong Advison Sm Cap Fund*
1202				0030	Retirement and 401K Investments-Scudder Fixed Income Fund*
1202				0031	Retirement and 401K Investments-Scudder Treasury Money*
1202				0032	Retirement and 401K Investments-Scudder Pathway Conserv*
1202				0033	Retirement and 401K Investments-Scudder Pathway Balanced*
1202				0034	Retirement and 401K Investments-Scudder Pathway Growth*
1202				0035	Retirement and 401K Investments-Scudder Large Company Growth*
1202				0036	Retirement and 401K Investments-MFS Mid Cap Growth*
1202				0037	Retirement and 401K Investments-Scudder 21st Century Growth*
1202				0038-0041	Reserved
1203	Assets	Investments	Interest Bearing Deposits - Severance Benefits	0042	Investment Severance Benefits
1203				0043-0046	Reserved
1204	Assets	Investments	Interest Bearing Deposits - Separation Allowances	0047	Investment Separation Allowances
1204				0048-0051	Reserved
1205 - 1219	Assets	Investments	Reserved	0052 - 9999	Reserved
1220	Assets	Investments	Certificates of Deposit Short Term (Less Than 12 months)	0000	Certificates of Deposit Short Term (Less Than 12 months)
1221	Assets	Investments	Certificates of Deposit Short Term (Less Than 12 months) - over 3 months but less than 12 months	0001	Short Term CDs - over 3 months but less than 12 months
1221				0002-0005	Reserved
1222 - 1239	Assets	Investments	Reserved	0006 - 9999	Reserved
1240	Assets	Investments	Marketable Securities Short Term	0000	Marketable Securities Short Term
1241	Assets	Investments	Marketable Securities Short Term - Federal Securities	0001	US Treasury
1241				0002	Repurchased Securities
1241				0003	Agency Securities
1241				0004	Mortgage Backed Securities

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1241				0005	Money Market
1241				0006	Securities Market Evaluations
1241				0007	NFC Investments
1241				0008-0011	Reserved
1242 -1259	Assets	Investments	Reserved	0012 - 9999	Reserved
1260 - 1299	Assets	Investments	Reserved	0000 - 9999	Reserved
1300	Assets	Receivables	Customer Receivables	0000	Customer Receivables
1301	Assets	Receivables	Customer Receivables - Customer Accounts	0001	Guest Ledger Receivables
1301				0002	Accounts Receivable Inhouse Guests
1301				0003	Accounts Receivable General Recon
1301				0004	POS Anon Customer Clearing
1301				0005	POS Room Charge Clearing
1301				0006	Accounts Receivable Online Ordering
1301				0007	Mail Orders
1301				0008	Accounts Receivable Fleet Vouchers
1301				0009	Accounts Receivable Operations Contract Ser VQ
1301				0010-0013	Reserved
1302	Assets	Receivables	Customer Receivables - Payroll Deposit Receivable	0014	Payroll Deposit Receivable
1302				0015-0018	Reserved
1303	Assets	Receivables	Customer Receivables - Membership	0019	Member Receivables
1303				0020	Membership I
1303				0021	Membership II
1303				0022	Membership III
1303				0023-0026	Reserved
1304	Assets	Receivables	Customer Receivables - Advances Receivable	0027	Advances Receivable
1304				0028	CPMC Advance Receivable
1304				0029-0032	Reserved
1305	Assets	Receivables	Customer Receivables - City Ledger	0033	Accounts Receivable City Ledger IND Billing VQ
1305				0034	Accounts Receivable City Ledger VQ
1305				0035	Accounts Receivable City Ledger Group Billing VQ
1305				0036-0039	Reserved
1306	Assets	Receivables	Customer Receivables - CYMS	0040	Accounts Receivable CYMS 3rd Party
1306				0041	Accounts Receivable CYMS Individual
1306				0042	Child Care
1306				0043-0046	Reserved
1307	Assets	Receivables	Customer Receivables - Loans Receivable	0047	Loans Receivable
1307				0048-0051	Reserved
1308	Assets	Receivables	Customer Receivables - Dividends Receivable	0052	AAFES Receivable
1308				0053-0056	Reserved
1309	Assets	Receivables	Customer Receivables - MPO Actions Processed	0057	Customer Accounts Awaiting MPO Action - SSC only
1309				0058	Customer Recoursed Accounts Awaiting MPO Action - SSC only
1309				0059	Customer A/R-MPO Actions Processed
1309				0060	Customer A/R-MPO Actions Processed - Customer Accounts
1309				0061	Customer A/R-MPO Actions Processed - Recourse Accounts
1309				0062	Base Processed Pre-deployment MPO Actions
1309				0063-0066	Reserved
1310	Assets	Receivables	Customer Receivables - Payment Plans	0067	Payment Plans-Customer Accounts
1310				0068	Payment Plans-Recoursed Accounts

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1310				0069	Deferred Payment Contract
1310				0070-0073	Reserved
1311	Assets	Receivables	Customer Receivables - Returned Checks	0074	Accounts Receivable Returned Checks
1311				0075-0078	Reserved
1312	Assets	Receivables	Customer Receivables - Fees & Charges	0079	Fees & Charges A/R I
1312				0080	Fees & Charges A/R II
1312				0081-0084	Reserved
1313-1319	Assets	Receivables	Reserved	0085 - 9999	Reserved
1320	Assets	Receivables	Inter NAFI Receivables	0000	Inter NAFI Receivables
1321	Assets	Receivables	Inter NAFI Receivables - NAFI	0001	Inter-NAFI Receivables-Within IMCOM Directorate or MACOM
1321				0002	Inter-NAFI Receivables-Outside IMCOM Directorate or MACOM
1321				0003	Inter NAFI Receivable IMPAC
1321				0004	NAFI Receivable - Interest
1321				0005	NAFI Receivable - Self Insurance Claims
1321				0006	NAFI Receivable -Workers Compensation Assessment (AF Use Only)*
1321				0007	NAFI Receivable - General Liability Assessments *
1321				0008	NAFI Receivable - Unemployment Comp Assessments *
1321				0009	NAFI Receivable - Aero Hull Assessments *
1321				0010	NAFI Receivable - Aero Liability Assessments *
1321				0011	NAFI Receivable - Asset Assessments *
1321				0012	NAFI Receivable - Medical/Life Insurance *
1321				0013	NAFI Receivable - Ongoing Life Insurance *
1321				0014	NAFI Receivable - Ongoing Medical Insurance*
1321				0015	NAFI Receivable - Other Intra Program Group
1321				0016	NAFI Receivable - AFMWRF Receivable for SSC from other than Mil. MWR NAFIs
1321				0017	NAFI Receivable - AF Funded Training
1321				0018	NAFI Receivable From Base/MAJCOM -- TLF Assessments *
1321				0019	NAFI Receivable From Base/MAJCOM -- VOQ Assessments *
1321				0020	NAFI Receivable From Base/MAJCOM -- VAQ Assessments *
1321				0021	NAFI Receivable From Base/MAJCOM -- VQ Assessments *
1321				0022	NAFI ReceivableFrom Base/MAJCOM -- Slot Machine Assessments *
1321				0023	NAFI Receivable-Cross Fund Receivable
1321				0024	NAFI Receivable- Concessionaire
1321				0025	NAFI Receivable-MAJCOM MOA Program Receivable
1321				0026	NAFI Receivable- ESM MOA
1321				0027	NAFI Receivable- AF Form 1876 Variance
1321				0028	NAFI Receivable- AF Gift Card (1876 Use Only)
1321				0029	HQ-Star Card Portfolio
1321				0030	Construction Fund Prepay
1321				0031	AAFES/NEX Gift Card Rec
1321				0032-0035	Reserved
1322	Assets	Receivables	Inter NAFI Receivables - Other NAFI Receivable	0036	Other NAFI Receivable - Other Intra-Program Group Receivable
1322				0037	Other NAFI Receivable - CWF Receivable*

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1322				0038	Other NAFI Receivable - AFMWRF Receivable for SSC from Mil MWR NAFIs
1322				0039	Other NAFI Receivable -- Loans/Interest Between Central Funds *
1322				0040-0043	Reserved
1323	Assets	Receivables	Inter NAFI Receivables - HQ-Unemployment Compensation Reimbursement	0044	HQ-Unemp Comp Reimburseme
1323				0045	HQ-OPF Assessment
1323				0046	HQ-CCF Assessment
1323				0047	HQ-Gaming Assessment
1323				0048	HQ-IT Fund Assessment
1323				0049-0052	Reserved
1324	Assets	Receivables	Inter NAFI Receivables - MCCS Inter Company	0053	Due To / From ALB
1324				0054	Due To / From ALM
1324				0055	Due To / From ALW
1324				0056	Due To / From BAC
1324				0057	Due To / From BAM
1324				0058	Due To / From BAW
1324				0059	Due To / From BEB
1324				0060	Due To / From BEL
1324				0061	Due To / From BNM
1324				0062	Due To / From BUB
1324				0063	Due To / From BUM
1324				0064	Due To / From CHW
1324				0065	Due To / From CLB
1324				0066	Due To / From CLD
1324				0067	Due To / From CLM
1324				0068	Due To / From CPB
1324				0069	Due To / From CPM
1324				0070	Due To / From EIM
1324				0071	Due To / From ELM
1324				0072	Due To / From ETA
1324				0073	Due To / From ETC
1324				0074	Due To / From FUB
1324				0075	Due To / From GCM
1324				0076	Due To / From GIM
1324				0077	Due To / From H01
1324				0078	Due To / From H02
1324				0079	Due To / From H03
1324				0080	Due To / From H04
1324				0081	Due To / From H05
1324				0082	Due To / From H06
1324				0083	Due To / From H07
1324				0084	Due To / From H08
1324				0085	Due To / From H10
1324				0086	Due To / From H21
1324				0087	Due To / From H35
1324				0088	Due To / From HHM
1324				0089	Due To / From IWA
1324				0090	Due To / From IWB
1324				0091	Due To / From IWC
1324				0092	Due To / From IWL
1324				0093	Due To / From IWM
1324				0094	Due To / From JTM
1324				0095	Due To / From KBC
1324				0096	Due To / From KBM
1324				0097	Due To / From KEM
1324				0098	Due To / From LOM
1324				0099	Due To / From MAM
1324				0100	Due To / From MCM
1324				0101	Due To / From MRB

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1324				0102	Due To / From MRC
1324				0103	Due To / From MRM
1324				0104	Due To / From NAM
1324				0105	Due To / From NMM
1324				0106	Due To / From NRB
1324				0107	Due To / From NRM
1324				0108	Due To / From PIB
1324				0109	Due To / From PNC
1324				0110	Due To / From PNM
1324				0111	Due To / From QUA
1324				0112	Due To / From QUD
1324				0113	Due To / From QUL
1324				0114	Due To / From QUM
1324				0115	Due To / From QUW
1324				0116	Due To / From QUX
1324				0117	Due To / From RCM
1324				0118	Due To / From SCM
1324				0119	Due To / From SDB
1324				0120	Due To / From SDC
1324				0121	Due To / From SDM
1324				0122	Due To / From SDW
1324				0123	Due To / From TUC
1324				0124	Due To / From TWC
1324				0125	Due To / From TWM
1324				0126	Due To / From TWP
1324				0127	Due To / From TWT
1324				0128	Due To / From YUC
1324				0129	Due To / From YUM
1324				0130-0133	Reserved
1325 - 1339	Assets	Receivables	Reserved	0134 - 9999	Reserved
1340	Assets	Receivables	Appropriated Fund (APF) Receivables	0000	Appropriated Fund (APF) Receivables
1341	Assets	Receivables	Appropriated Fund Receivables - Accounts Receivable	0001	Accounts Receivable RIK
1341				0002	Government Activities
1341				0003-0006	Reserved
1342	Assets	Receivables	Appropriated Fund Receivables - UFM	0007	UFM Practice
1342				0008	Accounts Receivable UFM APF Sup
1342				0009-0012	Reserved
1343	Assets	Receivables	Appropriated Fund Receivables - USA Income Receivable	0013	USA Income Receivable
1343				0014-0017	Reserved
1344 - 1349	Assets	Receivables	Reserved	0018 - 9999	Reserved
1350	Assets	Receivables	Claims Receivables	0000	Claims Receivables
1351	Assets	Receivables	Claims Receivables - Receivables	0001	Claims Receivables
1351				0002-0005	Reserved
1352 - 1359	Assets	Receivables	Reserved	0006 - 9999	Reserved
1360	Assets	Receivables	Employee Receivables	0000	Employee Receivables
1361	Assets	Receivables	Employee Receivables - Advances	0001	Accounts Receivable Employee Advances
1361				0002-0005	Reserved
1362	Assets	Receivables	Employee Receivables - Payroll	0006	Payroll Deduction Arrears
1362				0007-0010	Reserved
1363 - 1369	Assets	Receivables	Reserved	0011 - 9999	Reserved
1370	Assets	Receivables	Accrued Interest Receivables	0000	Accrued Interest Receivables
1371	Assets	Receivables	Accrued Interest Receivables - Receivables	0001	Accrued Interest Receivables
1371				0002-0005	Reserved
1372 - 1379	Assets	Receivables	Reserved	0006- 9999	Reserved
1380	Assets	Receivables	Allowance for Doubtful Accounts	0000	Allowance for Doubtful Accounts
1381	Assets	Receivables	Allowance for Doubtful Accounts - Allowance for Bad Debts	0001	Allowance for Bad Debts
1381				0002	Returned Checks



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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1381				0003-0006	Reserved
1382	Assets	Receivables	Allowance for Doubtful Accounts - Allowance for Restitution Claims	0007	Allowance for Restitution Claims
1382				0008-0011	Reserved
1383				0012	Reserved
1383				0013	Allowance for Uncollectible Recoursed Accts
1383				0014-0017	Reserved
1384 - 1389	Assets	Receivables	Reserved	0018 - 9999	Reserved
1390	Assets	Receivables	Other Receivables	0000	Other Receivables
1391	Assets	Receivables	Other Receivables - Other NAFI Recievable	0001	Other NAFI Receivable - Dividends from AFFMF*
1391				0002	Other NAFI Receivable - Contributions ERPT*
1391				0003	Other NAFI Receivable - Workers Comp Claims Receivable*
1391				0004	Other NAFI Receivable - Reimb Central Vendor Pmts to AF*
1391				0005-0008	Reserved
1392	Assets	Receivables	Other Receivables - SSC only	0009	Receivable Module - SSC only
1392				0010	Returned Checks Awaiting Write-Off (SSC Use Only)
1392				0011-0014	Reserved
1393	Assets	Receivables	Other Receivables - Outside Agency Receivable	0015	Outside Agency Receivable - DFAS
1393				0016	Outside Agency Receivable - MOA Receivable
1393				0017	Outside Agency Receivable - USA Practice Receivable
1393				0018	Outside Agency Receivable - SATO Rebates/Commission
1393				0019	Outside Agency Receivable - GPC Disputes
1393				0020	Outside Agency Receivable - GOJ Subsidy
1393				0021	Outside Agency Receivable - NAF Retirement and 401K - Payroll
1393				0022	Outside Agency Receivable - Participant Notes Receivable*
1393				0023	Outside Agency Receivable - Interest on Investments *
1393				0024	Outside Agency Receivable - Purchased Interest Investments *
1393				0025	Outside Agency Rec - Army *
1393				0026	Outside Agency Rec - Marine *
1393				0027	Outside Agency Rec - Navy *
1393				0028	Outside Agency Receivable - Restitution Claims *
1393				0029	Outside Agency Receivable - Custodial/Portfolio *
1393				0030	Outside Agency Receivable - USDA
1393				0031	Outside Agency Rec - Coast Guard (AF Use Only)*
1393				0032	Outside Agency Receivable -Army and Navy Credit Card Charges (SSC Use Only)*
1393				0033	Outside Agency Receivable - Army Family Covenant (JB Use Only)
1393				0034-0037	Reserved
1394	Assets	Receivables	Other Receivables - Claims	0038	Claims Against Vendors
1394				0039	Claims Against Carrier/Po
1394				0040	Claims Against Dscp-ROD'S
1394				0041	Claims Against Dscp-QDRS
1394				0042-0045	Reserved
1395	Assets	Receivables	Other Receivables - Encumbrance	0046	Encumbrance
1395				0047-0050	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1396	Assets	Receivables	Other Receivables - Deposits Receivable	0051	Deposits Receivable
1396				0052	Security Deposits Receivable
1396				0053-0056	Reserved
1397	Assets	Receivables	Other Receivables - Miscellaneous Other Receivables	0057	Returned Checks Receivable
1397				0058	Accounts Receivable Suspe
1397				0059	Accounts Receivable CNIC Retirement Trust
1397				0060	Coupons Receivable
1397				0061	Food Stamps Receivable
1397				0062	Donations Receivable
1397				0063	Concessionaire Receivables
1397				0064	Layaway Receivables
1397				0065	ARM Income Receivable (OCONUS Only)
1397				0066	Travel Advances
1397				0067	Mil Star Rec - Short Term
1397				0068	Fund Allocation Recv
1397				0069	Other Accrued Income
1397				0070-0073	Reserved
1398	Assets	Receivables	Other Receivables - Capital Lease Receivable - Principal and Interest	0074	Capital Lease Receivable - Principal and Interest
1398				0075-0078	Reserved
1399	Assets	Receivables	Other Receivables - Foreign	0079	Foreign Natl Payroll Off
1399				0080-0083	Reserved
1400-1409	Assets	Receivables	Reserved	0084 - 9999	Reserved
1410	Assets	Receivables	Intra NAFI Receivables	0000	Intra NAFI Receivables
1411	Assets	Receivables	Intra NAFI Receivables - MCCS Intra Company	0001	MCCS Intra Company
1411				0002-0005	Reserved
1412 - 1419	Assets	Receivables	Reserved	0006 - 9999	Reserved
1420	Assets	Receivables	Exchange Dividends Receivable	0000	Exchange Dividends Receivable
1421	Assets	Receivables	Exchange Dividends Receivable - AAFES	0001	Dividends Receivable - AAFES
1421				0002	AAFES Profit Distribution
1421				0003-0006	Reserved
1422 - 1429	Assets	Receivables	Reserved	0007 - 9999	Reserved
1430	Assets	Receivables	Other Dividend Receivables	0000	Other Dividend Receivables
1431			Other Dividend Receivables - Dividends Receivable	0001	Dividends Receivable
1431				0002-0005	Reserved
1432 - 1439	Assets	Receivables	Reserved	0006 - 9999	Reserved
1440	Assets	Receivables	Subsidy Receivable	0000	Subsidy Receivable
1441	Assets	Receivables	Subsidy Receivable - Receivables	0001	Subsidy Receivable
1441				0002-0005	Reserved
1442 - 1449	Assets	Receivables	Reserved	0006 - 9999	Reserved
1450 - 1499	Assets	Receivables	Reserved	0000 - 9999	Reserved
1500	Assets	Inventories	Inventory	0000	Inventory
1501	Assets	Inventories	Inventory - Sales Outlets	0001	Sales Outlets Merchandise
1501				0002	Sales Outlets -MEFF
1501				0003-0006	Reserved
1502	Assets	Inventories	Inventory - Decentralized Storeroom	0007	Decentralized Storeroom
1502				0008-0011	Reserved
1503	Assets	Inventories	Inventory - Resale	0012	Resale Inventories (SAP)
1503				0013	Department Resale Inventory F & B
1503				0014	Department Resale Inventory - Store
1503				0015-0018	Reserved
1504	Assets	Inventories	Inventory - Prepaid Tickets	0019	Prepaid Tickets (SAP)
1504				0020-0023	Reserved
1505	Assets	Inventories	Inventory - Recreation	0024	Comm Rec Rental Inventory
1505				0025	Comm Rec Arts & Crafts Inventory
1505				0026	Comm Rec Community Ctr Inventory
1505				0027-0030	Reserved
1506	Assets	Inventories	Inventory - Retail	0031	Retail-Consumables

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1506				0032	Retail-Gasoline
1506				0033	Recovered Military Clothi
1506				0034	Recovered 782 Gear - DSCP
1506				0035	Sundry Inventories VQ
1506				0036-0039	Reserved
1507	Assets	Inventories	Inventory - Services	0040	Food & Hospitality
1507				0041	Central Vendor Payments
1507				0042	Non Rms Inventory
1507				0043-0046	Reserved
1508	Assets	Inventories	Inventory - DoDEA Commodities Inventory (from USDA)	0047	DoDEA Commodities Inventory (from USDA)
1508				0048-0051	Reserved
1509	Assets	Inventories	Inventory - Foreign	0052	Inventories-Japan
1509				0053-0056	Reserved
1510 - 1519	Assets	Inventories	Reserved	0057 - 9999	Reserved
1520	Assets	Inventories	Central Warehouse Inventory	0000	Central Warehouse Inventory
1521	Assets	Inventories	Central Warehouse Inventory - Storeroom	0001	Storeroom Inventory VQ
1521				0002	Central Storeroom Inventories (SAP)
1521				0003-0006	Reserved
1522	Assets	Inventories	Central Warehouse Inventory - Storeroom Resale	0007	Resale Inventory - Warehouse
1522				0008-0011	Reserved
1523 - 1539	Assets	Inventories	Reserved	0012 - 9999	Reserved
1540	Assets	Inventories	Work In Progress Inventory	0000	Work In Progress Inventory
1541	Assets	Inventories	Work In Progress Inventory - WIP	0001	Work In Progress Inventory
1541				0002-0005	Reserved
1542 - 1559	Assets	Inventories	Reserved	0006 - 9999	Reserved
1560	Assets	Inventories	Inventory In Transit	0000	Inventory In Transit
1561	Assets	Inventories	Inventory In Transit - Supplies	0001	Supplies/Prepaid Supplies
1561				0002-0005	Reserved
1562	Assets	Inventories	Inventory In Transit - Prepaid	0006	Prepaid Dues/Subscriptions
1562				0007	Prepaid-Advance Payments
1562				0008	Pcard
1562				0009	MEFF
1562				0010-0013	Reserved
1563	Assets	Inventories	Inventory In Transit - Goods In Transit	0014	Goods In Transit-Local
1563				0015	Goods In Transit-DSCP
1563				0016-0019	Reserved
1564 - 1579	Assets	Inventories	Reserved	0020 - 9999	Reserved
1580 - 1599	Assets	Inventories	Reserved	0000 - 9999	Reserved
1600	Assets	Other Current Assets	Prepaid Supplies	0000	Prepaid Supplies
1601	Assets	Other Current Assets	Prepaid Supplies - Supplies	0001	Supplies On Hand
1601				0002	Guest Supplies (ALF & MEDCOM Program KH Only)
1601				0003	Supplies (SAP)
1601				0004	Supplies Linen
1601				0005	Tableware, Kitchenware, Linens, and Uniforms
1601				0006-0009	Reserved
1602	Assets	Other Current Assets	Prepaid Supplies - Equipment	0010	Supplies & Expendable Equipment
1602				0011	Parts Supplies
1602				0012	Parts Supplies (SAP)
1602				0013-0016	Reserved
1603	Assets	Other Current Assets	Prepaid Supplies - Dues/Subscriptions	0017	Dues/Subscriptions
1603				0018-0021	Reserved
1604	Assets	Other Current Assets	Prepaid Supplies - Items in Transit	0022	Items in Transit

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1604				0023-0026	Reserved
1605	Assets	Other Current Assets	Prepaid Supplies - Fuel	0027	Fuel
1605				0028	Fuel (SAP)
1605				0029-0032	Reserved
1606 - 1609	Assets	Other Current Assets	Reserved	0033 - 9999	Reserved
1610	Assets	Other Current Assets	Prepaid Contracts	0000	Prepaid Contracts
1611	Assets	Other Current Assets	Prepaid Contracts - Maintenance and Repair	0001	Maintenance and Repairs Contracts
1611				0002	Maintenance Contracts
1611				0003-0006	Reserved
1612	Assets	Other Current Assets	Prepaid Contracts - Rent	0007	Prepaid Contracts - Rent
1612				0008-0011	Reserved
1613	Assets	Other Current Assets	Prepaid Contracts - Travel	0012	Contracts Trips/Tours
1613				0013	Contracts Travel
1613				0014-0017	Reserved
1614	Assets	Other Current Assets	Prepaid Contracts - IT	0018	Prepaid Software
1614				0019-0022	Reserved
1615 - 1619	Assets	Other Current Assets	Reserved	0023 - 9999	Reserved
1620	Assets	Other Current Assets	Prepaid Insurance	0000	Prepaid Insurance
1621	Assets	Other Current Assets	Prepaid Insurance - Insurance	0001	Insurance
1621				0002-0005	Reserved
1622	Assets	Other Current Assets	Prepaid Insurance - EIP Premium (Korean Base Only)	0006	Prepaid EIP Premium (Korean Base Only)
1622				0007-0010	Reserved
1623 - 1629	Assets	Other Current Assets	Reserved	0011 - 9999	Reserved
1630	Assets	Other Current Assets	Prepaid Franchise Fees	0000	Prepaid Franchise Fees
1631	Assets	Other Current Assets	Prepaid Franchise Fees - Fees	0001	Franchise Fees
1631				0002-0005	Reserved
1632 - 1639	Assets	Other Current Assets	Reserved	0006 - 9999	Reserved
1640	Assets	Other Current Assets	Prepaid Other	0000	Prepaid Other
1641	Assets	Other Current Assets	Prepaid Other - Advance Payments	0001	Advance Payments
1641				0002	Advance Payments-APF
1641				0003-0006	Reserved
1642	Assets	Other Current Assets	Prepaid Other - Taxes and Licenses	0007	Taxes and Licenses
1642				0008-0011	Reserved
1643	Assets	Other Current Assets	Prepaid Other - Minor Property	0012	Prepaid Minor Property
1643				0013-0016	Reserved
1644	Assets	Other Current Assets	Prepaid Other - Miscellaneous	0017	Miscellaneous
1644				0018	Suspense
1644				0019	JP Morgan Chase Purchase Card Errors
1644				0020	Qubica POS Errors
1644				0021	Postage
1644				0022	Prepaid LN Benefits
1644				0023-0026	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1645 - 1649	Assets	Other Current Assets	Reserved	0027 - 9999	Reserved
1650	Assets	Other Current Assets	Prepaid Utilities	0000	Prepaid Utilities
1651	Assets	Other Current Assets	Prepaid Utilities - Tickets	0001	Tickets
1651				0002-0005	Reserved
1652	Assets	Other Current Assets	Prepaid Utilities - Gaming	0006	Prepaid Bingo Prizes
1652				0007-0010	Reserved
1653 - 1659	Assets	Other Current Assets	Reserved	0011 - 9999	Reserved
1660	Assets	Other Current Assets	Deposits	0000	Deposits
1661	Assets	Other Current Assets	Deposits - Prepaid Deposits	0001	Prepaid Deposits
1661				0002	Security Deposits
1661				0003	Prepaid NAVFAC Deposit
1661				0004-0007	Reserved
1662	Assets	Other Current Assets	Deposits - Cooperage	0008	Cooperage (Kegs/Pallets)
1662				0009-0012	Reserved
1663	Assets	Other Current Assets	Deposits - Parts	0013	Aero Club Core Parts
1663				0014-0017	Reserved
1664 - 1669	Assets	Other Current Assets	Reserved	0018 - 9999	Reserved
1670	Assets	Other Current Assets	Prepaid UFM Assets	0000	Prepaid UFM Assets
1671	Assets	Other Current Assets	Prepaid UFM Assets	0001	Prepaid Minor Property UFM
1671				0002	Computer Equipment UFM
1671				0003	Fixed Asset Other UFM
1671				0004	CF UFM Grant Minor Property
1671				0005	CF UFM Grant Fixed Assets
1671				0006-0009	Reserved
1672 - 1679	Assets	Other Current Assets	Reserved	0010 - 9999	Reserved
1680	Assets	Other Current Assets	Goods In Transit - Other	0000	GIT - Other
1681	Assets	Other Current Assets	Goods In Transit - Other - Non-Inventory	0001	GIT-Other - Non-Inventory
1681				0002-0005	Reserved
1682 - 1689	Assets	Other Current Assets	Reserved	0006 - 9999	Reserved
1690 - 1699	Assets	Other Current Assets	Reserved	0000 - 9999	Reserved
1700	Assets	NAFI Titled Fixed Assets	NAFI Titled – Buildings and Land Assets	0000	NAFI Titled – Buildings and Land Assets
1701	Assets	Other Current Assets	NAFI Titled - Buildings and Land Assets	0001	Buildings & Facilities
1701				0002	MWR Centrally Funded Buildings
1701				0003-0006	Reserved
1702 - 1704	Assets	NAFI Titled Fixed Assets	Reserved	0007 - 9999	Reserved
1705	Assets	NAFI Titled Fixed Assets	NAFI Titled – Buildings and Land Accumulated Depreciation	0000	NAFI Titled – Buildings and Land Accumulated Depreciation
1706	Assets	Other Current Assets	NAFI Titled - Buildings and Land Accumulated Depreciation - Buildings	0001	Accumulated Depreciation - MWR CF Buildings
1706				0002	Accumulated Depreciation - Buildings & Facilities
1706				0003-0006	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1707 - 1709	Assets	NAFI Titled Fixed Assets	Reserved	0007 - 9999	Reserved
1710	Assets	NAFI Titled Fixed Assets	NAFI Titled – Buildings and Land Improvements	0000	NAFI Titled – Buildings and Land Improvements
1711	Assets	Other Current Assets	NAFI Titled – Buildings and Land Improvements - Buildings	0001	Buildings
1711				0002	Facilities and Improvements NAF
1711				0003	Facilities and Improvements NAF - AF MOA Funded (Restricted with Base GLAFs)
1711				0004	Facilities and Improvements NAF - MEFF
1711				0005	MWR Centrally Funded Building & Facility Improvements
1711				0006	Maintenance and Repair of Facilities
1711				0007-0010	Reserved
1712	Assets	Other Current Assets	NAFI Titled – Buildings and Land Improvements - Land Improvements	0011	Land Improvements
1712				0012-0015	Reserved
1713 - 1714	Assets	Other Current Assets	Reserved	0016 - 9999	Reserved
1715	Assets	NAFI Titled Fixed Assets	NAFI Titled – Buildings and Land Improvements Accumulated Depreciation	0000	NAFI Titled – Buildings and Land Improvements Accumulated Depreciation
1716	Assets	NAFI Titled Fixed Assets	NAFI Titled – Buildings and Land Improvements Accumulated Depreciation - Buildings	0001	Buildings
1716				0002	Facilities and Improvements NAF
1716				0003	Facilities and Improvements NAF - AF MOA Funded (Restricted with Base GLAFs)
1716				0004	Facilities and Improvements NAF - MEFF
1716				0005	MWR CF Accumulated Depreciation CF Bldg Improv
1716				0006	Maintenance and Repair of Facilities
1716				0007-0010	Reserved
1717	Assets	NAFI Titled Fixed Assets	NAFI Titled – Buildings and Land Improvements Accumulated Depreciation - Land Improvements	0011	Land Improvements Depreciation
1717				0012-0015	Reserved
1718 - 1719	Assets	NAFI Titled Fixed Assets	Reserved	0016 - 9999	Reserved
1720	Assets	NAFI Titled Fixed Assets	NAFI Titled – Vehicle, Aircraft and Boat Assets	0000	NAFI Titled – Vehicle, Aircraft and Boat Assets
1721	Assets	NAFI Titled Fixed Assets	NAFI Titled – Vehicle, Aircraft and Boat Assets - Centrally Funded	0001	MWR Centrally Funded Vehicles
1721				0002-0005	Reserved
1722 - 1724	Assets	NAFI Titled Fixed Assets	Reserved	0006 - 9999	Reserved
1725	Assets	NAFI Titled Fixed Assets	NAFI Titled – Vehicle, Aircraft and Boat Accumulated Depreciation	0000	NAFI Titled – Vehicle, Aircraft and Boat Accumulated Depreciation
1726	Assets	NAFI Titled Fixed Assets	NAFI Titled – Vehicle, Aircraft and Boat Accumulated Depreciation - Centrally Funded	0001	MWR CF Accumulated Depreciation CF Vehicles
1726				0002-0005	Reserved
1727 - 1729	Assets	NAFI Titled Fixed Assets	Reserved	0006 - 9999	Reserved
1730	Assets	NAFI Titled Fixed Assets	NAFI Titled – Furniture, Fixture and Equipment	0000	NAFI Titled – Furniture, Fixture and Equipment
1731	Assets	NAFI Titled Fixed Assets	NAFI Titled – Furniture, Fixture and Equipment	0001	NAF Furniture and Equipment-AF MOA Funded (Restricted with Base GLAFs)
1731				0002	NAF Furniture and Equipment -MEFF
1731				0003	Insurable Assets - Appraised Value (Restricted with Base GLAFs)
1731				0004-0007	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1732	Assets	NAFI Titled Fixed Assets	NAFI Titled – Furniture, Fixture and Equipment - Centrally Funded	0008	MWR Centrally Funded FF&E
1732				0009-0012	Reserved
1733	Assets	NAFI Titled Fixed Assets	NAFI Titled – Furniture, Fixture and Equipment - Gaming	0013	Gaming equipment (used to maintain machines)
1733				0014	Gaming machines
1733				0015-0018	Reserved
1734	Assets	NAFI Titled Fixed Assets	Reserved	0019 - 9999	Reserved
1735	Assets	NAFI Titled Fixed Assets	NAFI Titled – Furniture, Fixture and Equipment Accumulated Depreciation	0000	NAFI Titled – Furniture, Fixture and Equipment Accumulated Depreciation
1736	Assets	NAFI Titled Fixed Assets	NAFI Titled – Furniture, Fixture and Equipment Accumulated Depreciation	0001	Accumulated Depreciation NAF Furniture and Fixtures- AF MOA Funded (Restricted with Base GLAFs)
1736				0002	Accumulated Depreciation - NAF Furniture and Equipment- MEFF
1736				0003	Insurable Assets - Appraised Value (Restricted with Base GLAFs)
1736				0004-0007	Reserved
1737	Assets	NAFI Titled Fixed Assets	NAFI Titled – Furniture, Fixture and Equipment Accumulated Depreciation- Centrally Funded	0008	MWR CF Accumulated Depreciation CF FF&E
1737				0009-0012	Reserved
1738	Assets	NAFI Titled Fixed Assets	NAFI Titled – Furniture, Fixture and Equipment Accumulated Depreciation- Gaming	0013	Gaming equipment (used to maintain machines)
1738				0014	Gaming machines
1738				0015-0018	Reserved
1739	Assets	NAFI Titled Fixed Assets	Reserved	0019 - 9999	Reserved
1740	Assets	NAFI Titled Fixed Assets	NAFI Titled – Information Technology Assets	0000	NAFI Titled – Information Technology Assets
1741	Assets	NAFI Titled Fixed Assets	NAFI Titled – Information Technology Assets - Computer Equipment	0001	Computer Equipment
1741				0002-0005	Reserved
1742	Assets	NAFI Titled Fixed Assets	NAFI Titled - Information Technology Assets - Software	0006	Internal-Use Software IT
1742				0007	Internal-Use Software IT- AF MOA Funded (Restricted with Base GLAFs)
1742				0008-0011	Reserved
1743	Assets	NAFI Titled Fixed Assets	NAFI Titled - Information Technology Assets - Hardware	0012	Information Technology IT Hardware AF MOA Funded (Restricted with Base GLAFs)
1743				0013	Information Technology IT Hardware
1743				0014-0017	Reserved
1744	Assets	NAFI Titled Fixed Assets	Reserved	0018 - 9999	Reserved
1745	Assets	NAFI Titled Fixed Assets	NAFI Titled – Information Technology Accumulated Depreciation	0000	NAFI Titled – Information Technology Accumulated Depreciation
1746	Assets	NAFI Titled Fixed Assets	NAFI Titled – Information Technology Assets Accumulated Depreciation - Computer Equipment	0001	Accumulated Depreciation Computer Equipment
1746				0002-0005	Reserved
1747	Assets	NAFI Titled Fixed Assets	NAFI Titled - Information Technology Assets Accumulated Amortization - Software	0006	Accumulated Amortization of Software Information Technology
1747				0007	Accumulated Amortization of Software Information Technology AF MOA Funded (Restricted with Base GLAFs)
1747				0008-0011	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1748	Assets	NAFI Titled Fixed Assets	NAFI Titled - Information Technology Assets Accumulated Amortization - Hardware	0012	Accumulated Amortization of Information Technology IT Hardware AF MOA Funded (Restricted with Base GLAFs)
1748				0013	Accumulated Amortization of Information Technology IT Hardware
1748				0014-0017	Reserved
1749	Assets	NAFI Titled Fixed Assets	Reserved	0018 - 9999	Reserved
1750	Assets	NAFI Titled Fixed Assets	NAFI Titled – Livestock Assets	0000	NAFI Titled – Livestock Assets
1751	Assets	NAFI Titled Fixed Assets	NAFI Titled - Livestock Assets - Breeding Livestock	0001	Breeding Livestock
1751				0002-0005	Reserved
1752 - 1754	Assets	NAFI Titled Fixed Assets	Reserved	0006 - 9999	Reserved
1755	Assets	NAFI Titled Fixed Assets	NAFI Titled – Livestock Accumulated Depreciation	0000	NAFI Titled – Livestock Accumulated Depreciation
1756	Assets	NAFI Titled Fixed Assets	NAFI Titled - Livestock Accumulated Depreciation - Breeding Livestock	0001	Breeding Livestock
1756				0002-0005	Reserved
1757 - 1759	Assets	NAFI Titled Fixed Assets	Reserved	0006 - 9999	Reserved
1760	Assets	NAFI Titled Fixed Assets	NAFI Titled – Assets in Progress	0000	NAFI Titled – Assets in Progress
1761	Assets	NAFI Titled Fixed Assets	NAFI Titled - Assets in Progress - Construction In Progress	0001	Construction in Progress-MOA Projects
1761				0002	Construction in Progress-MOA Funded Fitness (Minor Construction Projects)
1761				0003	Construction In Progress - Facility
1761				0004	Construction in Progress - Equipment
1761				0005	Construction in Progress - Capital Lease*
1761				0006	Construction in Progress - MEFF
1761				0007	Construction in Progress - SPP
1761				0008	FF&E Installation In Progress VQ
1761				0009	Central Funded Construction In Progress
1761				0010	Prepaid NAVFAC Projects
1761				0011	Minor Construction in Progress
1761				0012-0015	Reserved
1762	Assets	NAFI Titled Fixed Assets	NAFI Titled - Assets in Progress - PAF Construction	0016	PAF Construction Project1 (AF Use Only)*
1762				0017	PAF Construction Project2 (AF Use Only)*
1762				0018	PAF Construction Project3 (AF Use Only)*
1762				0019	PAF Construction Project4 (AF Use Only)*
1762				0020	PAF Construction Project5 (AF Use Only)*
1762				0021	PAF Construction Project6 (AF Use Only)*
1762				0022	PAF Construction Project7 (AF Use Only)*
1762				0023	PAF Construction Project8 (AF Use Only)*
1762				0024	PAF Construction Project9 (AF Use Only)*
1762				0025	PAF Construction Project10 (AF Use Only)*
1762				0026	PAF Construction Project11 (AF Use Only)*
1762				0027	PAF Construction Project12 (AF Use Only)*
1762				0028	PAF Construction Project13 (AF Use Only)*
1762				0029	PAF Construction Project14 (AF Use Only)*
1762				0030	PAF Construction Project15 (AF Use Only)*
1762				0031	PAF Construction Project16 (AF Use Only)*
1762				0032	PAF Construction Project17 (AF Use Only)*
1762				0033	PAF Construction Project18 (AF Use Only)*
1762				0034	PAF Construction Project19 (AF Use Only)*
1762				0035	PAF Construction Project20 (AF Use Only)*
1762				0036	PAF Construction Project21 (AF Use Only)*
1762				0037	PAF Construction Project22 (AF Use Only)*
1762				0038	PAF Construction Project23 (AF Use Only)*
1762				0039	PAF Construction Project24 (AF Use Only)*



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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1762				0040	PAF Construction Project25 (AF Use Only)*
1762				0041-0044	Reserved
1763	Assets	NAFI Titled Fixed Assets	NAFI Titled - Assets in Progress - AFA Construction	0045	AFA Construction Project1 (AF Use Only)*
1763				0046	AFA Construction Project2 (AF Use Only)*
1763				0047	AFA Construction Project3 (AF Use Only)*
1763				0048	AFA Construction Project4 (AF Use Only)*
1763				0049	AFA Construction Project5 (AF Use Only)*
1763				0050	AFA Construction Project6 (AF Use Only)*
1763				0051	AFA Construction Project7 (AF Use Only)*
1763				0052	AFA Construction Project8 (AF Use Only)*
1763				0053	AFA Construction Project9 (AF Use Only)*
1763				0054	AFA Construction Project10 (AF Use Only)*
1763				0055	AFA Construction Project11 (AF Use Only)*
1763				0056	AFA Construction Project12 (AF Use Only)*
1763				0057	AFA Construction Project13(AF Use Only)*
1763				0058	AFA Construction Project14 (AF Use Only)*
1763				0059	AFA Construction Project15(AF Use Only)*
1763				0060	AFA Construction Project16(AF Use Only)*
1763				0061	AFA Construction Project17(AF Use Only)*
1763				0062	AFA Construction Project18(AF Use Only)*
1763				0063	AFA Construction Project19(AF Use Only)*
1763				0064	AFA Construction Project20(AF Use Only)*
1763				0065	AFA Construction Project21(AF Use Only)*
1763				0066	AFA Construction Project22(AF Use Only)*
1763				0067	AFA Construction Project23(AF Use Only)*
1763				0068	AFA Construction Project24(AF Use Only)*
1763				0069	AFA Construction Project25(AF Use Only)*
1763				0070-0073	Reserved
1764	Assets	NAFI Titled Fixed Assets	NAFI Titled - Assets in Progress - 11W Construction	0074	11W Construction Project1(AF Use Only)*
1764				0075	11W Construction Project2(AF Use Only)*
1764				0076	11W Construction Project3(AF Use Only)*
1764				0077	11W Construction Project4(AF Use Only)*
1764				0078	11W Construction Project5(AF Use Only)*
1764				0079	11W Construction Project6(AF Use Only)*
1764				0080	11W Construction Project7(AF Use Only)*
1764				0081	11W Construction Project8(AF Use Only)*
1764				0082	11W Construction Project9(AF Use Only)*
1764				0083	11W Construction Project10(AF Use Only)*
1764				0084	11W Construction Project11(AF Use Only)*
1764				0085	11W Construction Project12(AF Use Only)*
1764				0086	11W Construction Project13(AF Use Only)*
1764				0087	11W Construction Project14(AF Use Only)*
1764				0088	11W Construction Project15(AF Use Only)*
1764				0089	11W Construction Project16(AF Use Only)*
1764				0090	11W Construction Project17(AF Use Only)*
1764				0091	11W Construction Project18(AF Use Only)*
1764				0092	11W Construction Project19(AF Use Only)*
1764				0093	11W Construction Project20(AF Use Only)*
1764				0094	11W Construction Project21(AF Use Only)*
1764				0095	11W Construction Project22(AF Use Only)*
1764				0096	11W Construction Project23(AF Use Only)*
1764				0097	11W Construction Project24(AF Use Only)*
1764				0098	11W Construction Project25(AF Use Only)*
1764				0099-0102	Reserved
1765	Assets	NAFI Titled Fixed Assets	NAFI Titled - Assets in Progress - ACC Construction	0103	ACC Construction Project1(AF Use Only)*
1765				0104	ACC Construction Project2(AF Use Only)*
1765				0105	ACC Construction Project3(AF Use Only)*
1765				0106	ACC Construction Project4(AF Use Only)*
1765				0107	ACC Construction Project5(AF Use Only)*
1765				0108	ACC Construction Project6(AF Use Only)*

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1765				0109	ACC Construction Project7(AF Use Only)*
1765				0110	ACC Construction Project8(AF Use Only)*
1765				0111	ACC Construction Project9(AF Use Only)*
1765				0112	ACC Construction Project10(AF Use Only)*
1765				0113	ACC Construction Project11(AF Use Only)*
1765				0114	ACC Construction Project12(AF Use Only)*
1765				0115	ACC Construction Project13(AF Use Only)*
1765				0116	ACC Construction Project14(AF Use Only)*
1765				0117	ACC Construction Project15(AF Use Only)*
1765				0118	ACC Construction Project16(AF Use Only)*
1765				0119	ACC Construction Project17(AF Use Only)*
1765				0120	ACC Construction Project18(AF Use Only)*
1765				0121	ACC Construction Project19(AF Use Only)*
1765				0122	ACC Construction Project20(AF Use Only)*
1765				0123	ACC Construction Project21(AF Use Only)*
1765				0124	ACC Construction Project22(AF Use Only)*
1765				0125	ACC Construction Project23(AF Use Only)*
1765				0126	ACC Construction Project24(AF Use Only)*
1765				0127	ACC Construction Project25(AF Use Only)*
1765				0128-0131	Reserved
1766	Assets	NAFI Titled Fixed Assets	NAFI Titled - Assets in Progress - AET Construction	0132	AET Construction Project1(AF Use Only)*
1766				0133	AET Construction Project2(AF Use Only)*
1766				0134	AET Construction Project3(AF Use Only)*
1766				0135	AET Construction Project4(AF Use Only)*
1766				0136	AET Construction Project5(AF Use Only)*
1766				0137	AET Construction Project6(AF Use Only)*
1766				0138	AET Construction Project7(AF Use Only)*
1766				0139	AET Construction Project8(AF Use Only)*
1766				0140	AET Construction Project9(AF Use Only)*
1766				0141	AET Construction Project10(AF Use Only)*
1766				0142	AET Construction Project11(AF Use Only)*
1766				0143	AET Construction Project12(AF Use Only)*
1766				0144	AET Construction Project13(AF Use Only)*
1766				0145	AET Construction Project14(AF Use Only)*
1766				0146	AET Construction Project15(AF Use Only)*
1766				0147	AET Construction Project16(AF Use Only)*
1766				0148	AET Construction Project17(AF Use Only)*
1766				0149	AET Construction Project18(AF Use Only)*
1766				0150	AET Construction Project19(AF Use Only)*
1766				0151	AET Construction Project20(AF Use Only)*
1766				0152	AET Construction Project21(AF Use Only)*
1766				0153	AET Construction Project22(AF Use Only)*
1766				0154	AET Construction Project23(AF Use Only)*
1766				0155	AET Construction Project24(AF Use Only)*
1766				0156	AET Construction Project25(AF Use Only)*
1766				0157-0160	Reserved
1767	Assets	NAFI Titled Fixed Assets	NAFI Titled - Assets in Progress - AFE Construction	0161	AFE Construction Project1(AF Use Only)*
1767				0162	AFE Construction Project2(AF Use Only)*
1767				0163	AFE Construction Project3(AF Use Only)*
1767				0164	AFE Construction Project4(AF Use Only)*
1767				0165	AFE Construction Project5(AF Use Only)*
1767				0166	AFE Construction Project6(AF Use Only)*
1767				0167	AFE Construction Project7(AF Use Only)*
1767				0168	AFE Construction Project8(AF Use Only)*
1767				0169	AFE Construction Project9(AF Use Only)*
1767				0170	AFE Construction Project10(AF Use Only)*
1767				0171	AFE Construction Project11(AF Use Only)*
1767				0172	AFE Construction Project12(AF Use Only)*
1767				0173	AFE Construction Project13(AF Use Only)*
1767				0174	AFE Construction Project14(AF Use Only)*
1767				0175	AFE Construction Project15(AF Use Only)*

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1767				0176	AFE Construction Project16(AF Use Only)*
1767				0177	AFE Construction Project17(AF Use Only)*
1767				0178	AFE Construction Project18(AF Use Only)*
1767				0179	AFE Construction Project19(AF Use Only)*
1767				0180	AFE Construction Project20(AF Use Only)*
1767				0181	AFE Construction Project21(AF Use Only)*
1767				0182	AFE Construction Project22(AF Use Only)*
1767				0183	AFE Construction Project23(AF Use Only)*
1767				0184	AFE Construction Project24(AF Use Only)*
1767				0185	AFE Construction Project25(AF Use Only)*
1767				0186-0189	Reserved
1768	Assets	NAFI Titled Fixed Assets	NAFI Titled - Assets in Progress - AFR Construction	0190	AFR Construction Project1(AF Use Only)*
1768				0191	AFR Construction Project2(AF Use Only)*
1768				0192	AFR Construction Project3(AF Use Only)*
1768				0193	AFR Construction Project4(AF Use Only)*
1768				0194	AFR Construction Project5(AF Use Only)*
1768				0195	AFR Construction Project6(AF Use Only)*
1768				0196	AFR Construction Project7(AF Use Only)*
1768				0197	AFR Construction Project8(AF Use Only)*
1768				0198	AFR Construction Project9(AF Use Only)*
1768				0199	AFR Construction Project10(AF Use Only)*
1768				0200	AFR Construction Project11(AF Use Only)*
1768				0201	AFR Construction Project12(AF Use Only)*
1768				0202	AFR Construction Project13(AF Use Only)*
1768				0203	AFR Construction Project14(AF Use Only)*
1768				0204	AFR Construction Project15(AF Use Only)*
1768				0205	AFR Construction Project16(AF Use Only)*
1768				0206	AFR Construction Project17(AF Use Only)*
1768				0207	AFR Construction Project18(AF Use Only)*
1768				0208	AFR Construction Project19(AF Use Only)*
1768				0209	AFR Construction Project20(AF Use Only)*
1768				0210	AFR Construction Project21(AF Use Only)*
1768				0211	AFR Construction Project22(AF Use Only)*
1768				0212	AFR Construction Project23(AF Use Only)*
1768				0213	AFR Construction Project24(AF Use Only)*
1768				0214	AFR Construction Project25(AF Use Only)*
1768				0215-0218	Reserved
1769	Assets	NAFI Titled Fixed Assets	NAFI Titled - Assets in Progress - AMC Construction	0219	AMC Construction Project1(AF Use Only)*
1769				0220	AMC Construction Project2(AF Use Only)*
1769				0221	AMC Construction Project3(AF Use Only)*
1769				0222	AMC Construction Project4(AF Use Only)*
1769				0223	AMC Construction Project5(AF Use Only)*
1769				0224	AMC Construction Project6(AF Use Only)*
1769				0225	AMC Construction Project7(AF Use Only)*
1769				0226	AMC Construction Project8(AF Use Only)*
1769				0227	AMC Construction Project9(AF Use Only)*
1769				0228	AMC Construction Project10(AF Use Only)*
1769				0229	AMC Construction Project11(AF Use Only)*
1769				0230	AMC Construction Project12(AF Use Only)*
1769				0231	AMC Construction Project13(AF Use Only)*
1769				0232	AMC Construction Project14(AF Use Only)*
1769				0233	AMC Construction Project15(AF Use Only)*
1769				0234	AMC Construction Project16(AF Use Only)*
1769				0235	AMC Construction Project17(AF Use Only)*
1769				0236	AMC Construction Project18(AF Use Only)*
1769				0237	AMC Construction Project19(AF Use Only)*
1769				0238	AMC Construction Project20(AF Use Only)*
1769				0239	AMC Construction Project21(AF Use Only)*
1769				0240	AMC Construction Project22(AF Use Only)*
1769				0241	AMC Construction Project23(AF Use Only)*
1769				0242	AMC Construction Project24(AF Use Only)*

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1769				0243	AMC Construction Project25(AF Use Only)*
1769				0244-0247	Reserved
1770	Assets	NAFI Titled Fixed Assets	NAFI Titled - Assets in Progress - MAT Construction	0248	MAT Construction Project1(AF Use Only)*
1770				0249	MAT Construction Project2(AF Use Only)*
1770				0250	MAT Construction Project3(AF Use Only)*
1770				0251	MAT Construction Project4(AF Use Only)*
1770				0252	MAT Construction Project5(AF Use Only)*
1770				0253	MAT Construction Project6(AF Use Only)*
1770				0254	MAT Construction Project7(AF Use Only)*
1770				0255	MAT Construction Project8(AF Use Only)*
1770				0256	MAT Construction Project9(AF Use Only)*
1770				0257	MAT Construction Project10(AF Use Only)*
1770				0258	MAT Construction Project11(AF Use Only)*
1770				0259	MAT Construction Project12(AF Use Only)*
1770				0260	MAT Construction Project13(AF Use Only)*
1770				0261	MAT Construction Project14(AF Use Only)*
1770				0262	MAT Construction Project15(AF Use Only)*
1770				0263	MAT Construction Project16(AF Use Only)*
1770				0264	MAT Construction Project17(AF Use Only)*
1770				0265	MAT Construction Project18(AF Use Only)*
1770				0266	MAT Construction Project19(AF Use Only)*
1770				0267	MAT Construction Project20(AF Use Only)*
1770				0268	MAT Construction Project21(AF Use Only)*
1770				0269	MAT Construction Project22(AF Use Only)*
1770				0270	MAT Construction Project23(AF Use Only)*
1770				0271	MAT Construction Project24(AF Use Only)*
1770				0272	MAT Construction Project25(AF Use Only)*
1770				0273-0276	Reserved
1771	Assets	NAFI Titled Fixed Assets	NAFI Titled - Assets in Progress - SOC Construction	0277	SOC Construction Project1(AF Use Only)*
1771				0278	SOC Construction Project2(AF Use Only)*
1771				0279	SOC Construction Project3(AF Use Only)*
1771				0280	SOC Construction Project4(AF Use Only)*
1771				0281	SOC Construction Project5(AF Use Only)*
1771				0282	SOC Construction Project6(AF Use Only)*
1771				0283	SOC Construction Project7(AF Use Only)*
1771				0284	SOC Construction Project8(AF Use Only)*
1771				0285	SOC Construction Project9(AF Use Only)*
1771				0286	SOC Construction Project10(AF Use Only)*
1771				0287	SOC Construction Project11(AF Use Only)*
1771				0288	SOC Construction Project12(AF Use Only)*
1771				0289	SOC Construction Project13(AF Use Only)*
1771				0290	SOC Construction Project14(AF Use Only)*
1771				0291	SOC Construction Project15(AF Use Only)*
1771				0292	SOC Construction Project16(AF Use Only)*
1771				0293	SOC Construction Project17(AF Use Only)*
1771				0294	SOC Construction Project18(AF Use Only)*
1771				0295	SOC Construction Project19(AF Use Only)*
1771				0296	SOC Construction Project20(AF Use Only)*
1771				0297	SOC Construction Project21(AF Use Only)*
1771				0298	SOC Construction Project22(AF Use Only)*
1771				0299	SOC Construction Project23(AF Use Only)*
1771				0300	SOC Construction Project24(AF Use Only)*
1771				0301	SOC Construction Project25(AF Use Only)*
1771				0302-0305	Reserved
1772	Assets	NAFI Titled Fixed Assets	NAFI Titled - Assets in Progress - SPC Construction	0306	SPC Construction Project1(AF Use Only)*
1772				0307	SPC Construction Project2(AF Use Only)*
1772				0308	SPC Construction Project3(AF Use Only)*
1772				0309	SPC Construction Project4(AF Use Only)*
1772				0310	SPC Construction Project5(AF Use Only)*
1772				0311	SPC Construction Project6(AF Use Only)*

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1772				0312	SPC Construction Project7(AF Use Only)*
1772				0313	SPC Construction Project8(AF Use Only)*
1772				0314	SPC Construction Project9(AF Use Only)*
1772				0315	SPC Construction Project10(AF Use Only)*
1772				0316	SPC Construction Project11(AF Use Only)*
1772				0317	SPC Construction Project12(AF Use Only)*
1772				0318	SPC Construction Project13(AF Use Only)*
1772				0319	SPC Construction Project14(AF Use Only)*
1772				0320	SPC Construction Project15(AF Use Only)*
1772				0321	SPC Construction Project16(AF Use Only)*
1772				0322	SPC Construction Project17(AF Use Only)*
1772				0323	SPC Construction Project18(AF Use Only)*
1772				0324	SPC Construction Project19(AF Use Only)*
1772				0325	SPC Construction Project20(AF Use Only)*
1772				0326	SPC Construction Project21(AF Use Only)*
1772				0327	SPC Construction Project22(AF Use Only)*
1772				0328	SPC Construction Project23(AF Use Only)*
1772				0329	SPC Construction Project24(AF Use Only)*
1772				0330	SPC Construction Project25(AF Use Only)*
1772				0331-0334	Reserved
1773	Assets	NAFI Titled Fixed Assets	NAFI Titled - Assets in Progress - SVA Construction	0335	SVA Construction Project1(AF Use Only)*
1773				0336	SVA Construction Project2(AF Use Only)*
1773				0337	SVA Construction Project3(AF Use Only)*
1773				0338	SVA Construction Project4(AF Use Only)*
1773				0339	SVA Construction Project5(AF Use Only)*
1773				0340	SVA Construction Project6(AF Use Only)*
1773				0341	SVA Construction Project7(AF Use Only)*
1773				0342	SVA Construction Project8(AF Use Only)*
1773				0343	SVA Construction Project9(AF Use Only)*
1773				0344	SVA Construction Project10(AF Use Only)*
1773				0345	SVA Construction Project11(AF Use Only)*
1773				0346	SVA Construction Project12(AF Use Only)*
1773				0347	SVA Construction Project13(AF Use Only)*
1773				0348	SVA Construction Project14(AF Use Only)*
1773				0349	SVA Construction Project15(AF Use Only)*
1773				0350	SVA Construction Project16(AF Use Only)*
1773				0351	SVA Construction Project17(AF Use Only)*
1773				0352	SVA Construction Project18(AF Use Only)*
1773				0353	SVA Construction Project19(AF Use Only)*
1773				0354	SVA Construction Project20(AF Use Only)*
1773				0355	SVA Construction Project21(AF Use Only)*
1773				0356	SVA Construction Project22(AF Use Only)*
1773				0357	SVA Construction Project23(AF Use Only)*
1773				0358	SVA Construction Project24(AF Use Only)*
1773				0359	SVA Construction Project25(AF Use Only)*
1773				0360	Long-Term Portion of Construction ARA from BCIF or AFLF*
1773				0361-0364	Reserved
1774	Assets	NAFI Titled Fixed Assets	Reserved	0365 - 9999	Reserved
1775-1779	Assets	NAFI Titled Fixed Assets	Reserved	0000 - 9999	Reserved
1780	Assets	NAFI Titled Fixed Assets	NAFI Titled – Fixed Assets in Transit	0000	NAFI Titled – Fixed Assets in Transit
1781	Assets	NAFI Titled Fixed Assets	NAFI Titled – Fixed Assets in Transit - Fixed Assets	0001	Vehicles and Aircraft
1781				0002	Fixed Assets Suspense
1781				0003-0006	Reserved
1782	Assets	NAFI Titled Fixed Assets	NAFI Titled – Fixed Assets in Transit - Livestock	0007	Livestock
1782				0008-0011	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1783	Assets	NAFI Titled Fixed Assets	NAFI Titled – Fixed Assets in Transit - IT	0012	Internal - Use Software IT
1783				0013	Information Technology IT Hardware
1783				0014-0017	Reserved
1784	Assets	NAFI Titled Fixed Assets	NAFI Titled – Fixed Assets in Transit - Projects	0018	Project Transfers
1784				0019-0022	Reserved
1785-1789	Assets	NAFI Titled Fixed Assets	Reserved	0023 - 9999	Reserved
1790-1799	Assets	NAFI Titled Fixed Assets	Reserved	0000 - 9999	Reserved
1800	Assets	APF Titled Fixed Assets	APF Titled – Buildings and Land Assets	0000	APF Titled – Buildings and Land Assets
1801	Assets	APF Titled Fixed Assets	APF Titled - Buildings and Land Assets - Other Government Titled Fixed Assets	0001	Other Government Titled Fixed Assets
1801				0002-0005	Reserved
1802 - 1804	Assets	APF Titled Fixed Assets	Reserved	0006 - 9999	Reserved
1805	Assets	APF Titled Fixed Assets	APF Titled – Buildings and Land Accumulated Depreciation	0000	APF Titled – Buildings and Land Accumulated Depreciation
1806	Assets	APF Titled Fixed Assets	APF Titled - Buildings and Land Accumulated Depreciation - Other Government Titled Fixed Assets	0001	Other Government Titled Fixed Assets
1806				0002-0005	Reserved
1807 - 1809	Assets	APF Titled Fixed Assets	Reserved	0006 - 9999	Reserved
1810	Assets	APF Titled Fixed Assets	APF Titled – Buildings and Land Improvements	0000	APF Titled – Buildings and Land Improvements
1811	Assets	APF Titled Fixed Assets	APF Titled - Buildings and Land Improvements - Government Titled Buildings and Improvements	0001	Government Titled Buildings and Improvements
1811				0002-0005	Reserved
1812	Assets	APF Titled Fixed Assets	APF Titled - Buildings and Land Improvements - Alterations & Improvements	0006	Alterations & Improvements
1812				0007-0010	Reserved
1813 - 1814	Assets	APF Titled Fixed Assets	Reserved	0011 - 9999	Reserved
1815	Assets	APF Titled Fixed Assets	APF Titled – Buildings and Land Improvements Accumulated Depreciation	0000	APF Titled – Buildings and Land Improvements Accumulated Depreciation
1816	Assets	APF Titled Fixed Assets	APF Titled - Buildings and Land Improvements Accumulated Depreciation - Government Titled Buildings and Improvements	0001	Government Titled Buildings and Improvements
1816				0002-0005	Reserved
1817	Assets	APF Titled Fixed Assets	APF Titled - Buildings and Land Improvements Accumulated Depreciation - Alterations & Improvements	0006	Alterations & Improvements
1817				0007-0010	Reserved
1818 - 1819	Assets	APF Titled Fixed Assets	Reserved	0011 - 9999	Reserved
1820	Assets	APF Titled Fixed Assets	APF Titled – Vehicle, Aircraft and Boat Assets	0000	APF Titled – Vehicle, Aircraft and Boat Assets
1821	Assets	APF Titled Fixed Assets	APF Titled – Vehicle, Aircraft and Boat Assets - General	0001	APF Titled – Vehicle, Aircraft and Boat Assets
1821				0002-0005	Reserved
1822 - 1824	Assets	APF Titled Fixed Assets	Reserved	0006 - 9999	Reserved
1825	Assets	APF Titled Fixed Assets	APF Titled – Vehicle, Aircraft and Boat Accumulated Depreciation	0008	APF Titled – Vehicle, Aircraft and Boat Accumulated Depreciation



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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1826	Assets	APF Titled Fixed Assets	APF Titled – Vehicle, Aircraft and Boat Accumulated Depreciation - General	0001	APF Titled – Vehicle, Aircraft and Boat Accumulated Depreciation
1826				0002-0005	Reserved
1827 - 1829	Assets	APF Titled Fixed Assets	Reserved	0006 - 9999	Reserved
1830	Assets	APF Titled Fixed Assets	APF Titled – Furniture, Fixture and Equipment Assets	0000	APF Titled – Furniture, Fixture and Equipment Assets
1831	Assets	APF Titled Fixed Assets	APF Titled – Furniture, Fixture and Equipment Assets	0001	APF Authorized Fixed Assets
1831				0002-0005	Reserved
1832	Assets	APF Titled Fixed Assets	APF Titled – Furniture, Fixture and Equipment Assets - Lodging	0006	APF Furniture and Equipment (Lodging Only)(Restricted with Base GLAFs)
1832				0007-0010	Reserved
1833	Assets	APF Titled Fixed Assets	APF Titled – Furniture, Fixture and Equipment Assets - MEFF	0011	APF Furniture and Equipment- MEFF
1833				0012-0015	Reserved
1834	Assets	APF Titled Fixed Assets	Reserved	0016 - 9999	Reserved
1835	Assets	APF Titled Fixed Assets	APF Titled – Furniture, Fixture and Equipment Accumulated Depreciation	0000	APF Titled – Furniture, Fixture and Equipment Accumulated Depreciation
1836	Assets	APF Titled Fixed Assets	APF Titled – Furniture, Fixture and Equipment Accumulated Depreciation	0001	APF Authorized Fixed Assets
1836				0002-0005	Reserved
1837	Assets	APF Titled Fixed Assets	APF Titled – Furniture, Fixture and Equipment Accumulated Depreciation - Lodging	0006	APF Furniture and Equipment (Lodging Only) (Restricted with Base GLAFs)
1837				0007-0010	Reserved
1838	Assets	APF Titled Fixed Assets	APF Titled – Furniture, Fixture and Equipment Accumulated Depreciation - MEFF	0011	APF Furniture and Equipment- MEFF
1838				0012-0015	Reserved
1839	Assets	APF Titled Fixed Assets	Reserved	0016 - 9999	Reserved
1840	Assets	APF Titled Fixed Assets	APF Titled – Information Technology Assets	0000	APF Titled – Information Technology Assets
1841	Assets	APF Titled Fixed Assets	APF Titled – Information Technology Assets	0001	APF Titled – Information Technology Assets
1841				0002-0005	Reserved
1842 - 1844	Assets	APF Titled Fixed Assets	Reserved	0006 - 9999	Reserved
1845	Assets	APF Titled Fixed Assets	APF Titled – Information Technology Accumulated Depreciation	0000	APF Titled – Information Technology Accumulated Depreciation
1846	Assets	APF Titled Fixed Assets	APF Titled – Information Technology Accumulated Depreciation	0001	APF Titled – Information Technology Accumulated Depreciation
1846				0002-0005	Reserved
1847 - 1849	Assets	APF Titled Fixed Assets	Reserved	0006 - 9999	Reserved
1850	Assets	APF Titled Fixed Assets	APF Titled – Livestock Assets	0000	APF Titled – Livestock Assets
1851	Assets	APF Titled Fixed Assets	APF Titled – Livestock Assets	0001	APF Titled – Livestock Assets
1851				0002-0005	Reserved
1852 - 1854	Assets	APF Titled Fixed Assets	Reserved	0006 - 9999	Reserved
1855	Assets	APF Titled Fixed Assets	APF Titled – Livestock Accumulated Depreciation	0000	APF Titled – Livestock Accumulated Depreciation
1856	Assets	APF Titled Fixed Assets	APF Titled – Livestock Accumulated Depreciation	0001	APF Titled – Livestock Accumulated Depreciation
1856				0002-0005	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1857 - 1859	Assets	APF Titled Fixed Assets	Reserved	0006 - 9999	Reserved
1860	Assets	APF Titled Fixed Assets	APF Titled – Assets in Progress	0000	APF Titled – Assets in Progress
1861	Assets	APF Titled Fixed Assets	APF Titled - Assets in Progress - Construction In Progress - Local	0001	Local Const in Progress
1861				0002-0005	Reserved
1862	Assets	APF Titled Fixed Assets	APF Titled - Assets in Progress - Construction In Progress - HQ	0006	HQ-CCF Cons in Progress
1862				0007-0010	Reserved
1863 - 1869	Assets	APF Titled Fixed Assets	Reserved	0011 - 9999	Reserved
1870	Assets	APF Titled Fixed Assets	APF Titled – Fixed Assets in Transit	0000	APF Titled – Fixed Assets in Transit
1871	Assets	APF Titled Fixed Assets	APF Titled – Fixed Assets in Transit	0001	APF Titled – Fixed Assets in Transit
1871				0002-0005	Reserved
1872 - 1879	Assets	APF Titled Fixed Assets	Reserved	0006 - 9999	Reserved
1880 - 1899	Assets	APF Titled Fixed Assets	Reserved	0000 - 9999	Reserved
1900	Assets	Other Long Term Assets	Long Term Inter NAFI Receivables	0000	Long Term Inter and Intra NAFI Receivables
1901	Assets	Other Long Term Assets	Long Term Inter NAFI Receivables - Loans Receivable	0001	Loans Receivable (SAP)
1901				0002	Loans Receivable - NEX Distribution
1901				0003	HQ-Loans Receivable
1901				0004-0007	Reserved
1902 - 1909	Assets	Other Long Term Assets	Reserved	0008 - 9999	Reserved
1910	Assets	Other Long Term Assets	Long Term Receivables	0000	Long Term Receivables
1911	Assets	Other Long Term Assets	Long Term Receivables - Loan receivable	0001	Loan receivable
1911				0002-0005	Reserved
1912	Assets	Other Long Term Assets	Long Term Receivables - Lease Receivable	0006	Long Term Lease Receivable*
1912				0007-0010	Reserved
1913	Assets	Other Long Term Assets	Long Term Receivables - Capital Leases	0011	NAF Capital Lease Asset
1913				0012	Accumulated Amortization-Capital Lease
1913				0013-0016	Reserved
1914 - 1919	Assets	Other Long Term Assets	Reserved	0017 - 9999	Reserved
1920	Assets	Other Long Term Assets	Long Term Pre-paid Expenses	0000	Long Term Pre-paid Expenses
1921	Assets	Other Long Term Assets	Long Term Pre-paid Expenses	0001	Long Term - Prepaid Expenses - Supplies
1921				0002	Long Term - Prepaid - Maintenance
1921				0003-0006	Reserved
1922	Assets	Other Long Term Assets	Long Term Pre-paid Expenses - Quantity Expendable Bulk Equipment Items	0007	Quantity Expendable Bulk Equipment Items - APF (Lodging Only)
1922				0008	Quantity Expendable Bulk Equipment Items-AF MOA Funded (Restricted with Base GLAFs)
1922				0009	Accumulated Amortization-Quantity Expendable (Bulk Equipment Items)
1922				0010	Accumulated Amortization-Quantity Expendable Bulk Equipment Items - APF(Lodging Only)



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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
1922				0011	Accumulated Amortization-Quantity Expendable (Bulk Equipment Items) AF MOA Funded (Restricted with Base GLAFs)
1922				0012-0015	Reserved
1923 - 1929	Assets	Other Long Term Assets	Reserved	0016 - 9999	Reserved
1930	Assets	Other Long Term Assets	Certificates of Deposit Long Term over 12 months	0000	Certificates of Deposit Long Term over 12 months
1931	Assets	Other Long Term Assets	Certificates of Deposit Long Term over 12 months	0001	Certificates of Deposit Long Term over 12 months
1931				0002-0005	Reserved
1932 - 1939	Assets	Other Long Term Assets	Reserved	0006 - 9999	Reserved
1940	Assets	Other Long Term Assets	Marketable Securities Long Term	0000	Marketable Securities Long Term
1941	Assets	Other Long Term Assets	Marketable Securities Long Term - Investments	0001	Long Term Investments-Severance Benefits
1941				0002	Long Term Investments-Separation Allowance
1941				0003-0006	Reserved
1942	Assets	Other Long Term Assets	Marketable Securities Long Term - Federal Securities	0007	Federal Securities
1942				0008-0011	Reserved
1943 - 1949	Assets	Other Long Term Assets	Reserved	0012 - 9999	Reserved
1950	Assets	Other Long Term Assets	Long Term Contributions	0000	Long Term Contributions
1951	Assets	Other Long Term Assets	Long Term Contributions	0001	Long Term Contributions
1951				0002-0005	Reserved
1952 - 1959	Assets	Other Long Term Assets	Reserved	0006 - 9999	Reserved
1960	Assets	Other Long Term Assets	Long Term Intra NAFI Receivables	0000	Long Term Intra NAFI Receivables
1961	Assets	Other Long Term Assets	Long Term Intra NAFI Receivables - Loans	0001	Loans Receivable-Construction
1961				0002-0005	Reserved
1962 - 1969	Assets	Other Long Term Assets	Reserved	0006 - 9999	Reserved
1970	Assets	Other Long Term Assets	Intangible Assets	0000	Intangible Assets
1971	Assets	Other Long Term Assets	Intangible Assets - Restricted with Base GLAFs	0001	Intangible Assets (Restricted with Base GLAFs)
1971				0002-0005	Reserved
1972	Assets	Other Long Term Assets	Intangible Assets - Accumulated Amortization Restricted with Base GLAFs	0006	Accumulated Amortization - Intangible Assets (Restricted with Base GLAFs)
1972				0007-0010	Reserved
1973 - 1979	Assets	Other Long Term Assets	Reserved	0011 - 9999	Reserved
1980 - 1999	Assets		Reserved	0000 - 9999	Reserved
2000	Liabilities	Current Liabilities	Accounts Payable	0000	Accounts Payable
2001	Liabilities	Current Liabilities	Accounts Payable - Trade Payables	0001	Goods Receipt/Invoice Receipt Clearing
2001				0002	Freight Clearing
2001				0003-0006	Reserved
2002	Liabilities	Current Liabilities	Accounts Payable - Collections Payable	0007	Collections Payable Lost Damaged APF Property
2002				0008	Accounts Payable Project Transfers
2002				0009-0012	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
2003	Liabilities	Current Liabilities	Accounts Payable - Accrued Payables	0013	Accrued Payables (SB/SC Only)
2003				0014	Utilities Payable
2003				0015	DFAS Payable
2003				0016	Accrued Tickets & Tours
2003				0017-0020	Reserved
2004	Liabilities	Current Liabilities	Accounts Payable - Vendor	0021	JP Morgan Chase Purchase Card Clearing Acct
2004				0022	JP Morgan Chase Single Use Account Clearing
2004				0023	Itt JPMC Credit Card Clearing Acct
2004				0024	Fisher House Customer Escrow
2004				0025-0028	Reserved
2005	Liabilities	Current Liabilities	Accounts Payable - Consignment Tickets (SAP)	0029	Consignment Tickets Payable (SAP)
2005				0030	Vendor Invoices Not Received
2005				0031-0034	Reserved
2006	Liabilities	Current Liabilities	Accounts Payable - Vouchers	0035	Vouchers Payable-DSCP
2006				0036	DSCP Invoices Not Received
2006				0037	Payable Due US Treasury
2006				0038	AAFES/NEX Gift Card Pay
2006				0039-0042	Reserved
2007	Liabilities	Current Liabilities	Accounts Payable - Accrued Tickets	0043	Accrued Tickets-Consignment (MTP Only)
2007				0044	Accrued Tickets-Vendor Direct (MTP Only)
2007				0045	Accrued Tickets-MTP E-Tickets (MTP Only)
2007				0046	Accrued Tickets & Travel Invoice
2007				0047-0050	Reserved
2008	Liabilities	Current Liabilities	Accounts Payable - Vending Machine Revenue Sharing Payable	0051	Vending Machine Revenue Sharing Payable
2008				0052-0055	Reserved
2009	Liabilities	Current Liabilities	Accounts Payable - Miscellaneous	0056	Miscellaneous Other Accruals
2009				0057-0060	Reserved
2010 - 2019	Liabilities	Current Liabilities	Reserved	0061 - 9999	Reserved
2020	Liabilities	Current Liabilities	Wages Payable	0000	Wages Payable
2021	Liabilities	Current Liabilities	Wages Payable - Expenses	0001	Personnel Expenses
2021				0002	Services Charges Due Employees
2021				0003	Services Charges Due Foreign Nationals
2021				0004-0007	Reserved
2022	Liabilities	Current Liabilities	Wages Payable - Accrued Annual Leave	0008	Accrued Annual Leave Payable - Portability Employees
2022				0009	Accrued Annual Leave Payable - Foreign Nationals
2022				0010	Annual Leave Payable Foreign National
2022				0011-0014	Reserved
2023	Liabilities	Current Liabilities	Wages Payable - Accrued Payroll	0015	Accrued Payroll - Other
2023				0016	Accrued Payroll - Foreign National Employees
2023				0017	Accrued Payroll - Academy Coaches (Academy Use Only)
2023				0018	Unclaimed Wages
2023				0019	Tips Payable
2023				0020	Gratuities Due Employees
2023				0021	Gratuities Due Employees Foreign National
2023				0022	Reserved
2023				0023	Accrued Wages (SAP)
2023				0024	Wages Payable Foreign National

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
2023				0025	Foreign National Net Pay
2023				0026	Reserved
2023				0027	US Employee Compensatory Time Payable
2023				0028	Net Pay Direct Deposit
2023				0029-0032	Reserved
2024	Liabilities	Current Liabilities	Wages Payable - Bonuses and Awards	0033	PBA Awards Payable
2024				0034	Bonuses Payable
2024				0035	Seasonal Bonuses Payable Foreign National
2024				0036	US Awards Payable
2024				0037	MOA Awards/Travel Accrual ( Temporary use only need to clear the balances before 30 Sept)
2024				0038	Employee Bonuses Payable
2024				0039	Non Discretionary Income Bonuses
2024				0040-0043	Reserved
2025	Liabilities	Current Liabilities	Wages Payable - Foreign National	0044	Foreign National Awards Payable
2025				0045	Foreign National Payable
2025				0046	Foreign National Bonus #1
2025				0047	Foreign National Bonus #2
2025				0048	Foreign National Bonus #3
2025				0049	Foreign National Bonus #4
2025				0050-0053	Reserved
2026	Liabilities	Current Liabilities	Wages Payable - Other Payable	0054	Other Payable-Retro Sunday Premium
2026				0055	Savings Accounts
2026				0056-0059	Reserved
2027	Liabilities	Current Liabilities	Wages Payable - Accrued Parental Leave	0060	Parental Leave
2028 - 2039	Liabilities	Current Liabilities	Reserved	0061 - 9999	Reserved
2040	Liabilities	Current Liabilities	Taxes Payable	0000	Taxes Payable
2041	Liabilities	Current Liabilities	Taxes Payable - Federal Withholding	0001	Federal Insurance Contribution Act (FICA) Taxes Payable
2041				0002	FITW W2-G
2041				0003	FITW 1042
2041				0004-0007	Reserved
2042	Liabilities	Current Liabilities	Taxes Payable - OASDI/Medicare Tax W/H	0008	Social Security Payable
2042				0009	Medicare Taxes Payable
2042				0010-0013	Reserved
2043	Liabilities	Current Liabilities	Taxes Payable - Foreign Withholding	0014	Foreign Taxes Withheld
2043				0015-0018	Reserved
2044	Liabilities	Current Liabilities	Taxes Payable - State Withholding	0019	State/City Tax W/Held
2044				0020-0023	Reserved
2045	Liabilities	Current Liabilities	Taxes Payable - Local Withholding	0024	Payroll Taxes Payable
2045				0025	Local Withholding
2045				0026-0029	Reserved
2046 - 2059	Liabilities	Current Liabilities	Reserved	0030 - 9999	Reserved
2060	Liabilities	Current Liabilities	Employer Insurance Payable	0000	Insurance Payable
2061	Liabilities	Current Liabilities	Employer Insurance Payable - Insurance Payable	0001	Insurance Payable
2061				0002	US Unemployment Insurance Payable (IMCOM G-9 Only)
2061				0003	Employer (ER) Share Benefit
2061				0004	Accrued Unemployment Compensation

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
2061				0005-0008	Reserved
2062	Liabilities	Current Liabilities	Employer Insurance Payable - Health and Life Premiums Payable	0009	Employee Supplemental Insurance Premiums Payable (NFS Only)
2062				0010	Health Maintenance Insurance (HMO) Payable
2062				0011	Long-Term Care Benefits W
2062				0012	Short Term Disability Rep
2062				0013-0016	Reserved
2063	Liabilities	Current Liabilities	Employer Insurance Payable - Group Health and Life Insurance Payable	0017	Group Health and Life Insurance Payable - Foreign Nationals
2063				0018	Group Health - Portability
2063				0019	Group Life Ins - Portability
2063				0020-0023	Reserved
2064	Liabilities	Current Liabilities	Employer Insurance Payable - Early Retirees	0024	Early Retirees - Medical
2064				0025	Early Retirees - Dental
2064				0026-0029	Reserved
2065 - 2079	Liabilities	Current Liabilities	Reserved	0030 - 9999	Reserved
2080	Liabilities	Current Liabilities	Flexible Spending Account Payable	0000	Flexible Spending Account Payable
2081	Liabilities	Current Liabilities	Flexible Spending Account Payable - Payable	0001	Flexible Spending Account Payable
2081				0002-0005	Reserved
2082 - 2099	Liabilities	Current Liabilities	Reserved	0006 - 9999	Reserved
2100	Liabilities	Current Liabilities	Employee Deductions Payable	0000	Employee Deductions Payable
2101	Liabilities	Current Liabilities	Employee Deductions Payable - 401K	0001	Army 401K Payable
2101				0002	Navy 401K Payable
2101				0003	401K Loan Payments from Base
2101				0004	Army 401K Loan Payments
2101				0005	Marine 401K Payable
2101				0006	401(K) Loan Payable (Field)
2101				0007-0010	Reserved
2102	Liabilities	Current Liabilities	Employee Deductions Payable - Savings	0011	Employee Savings Bonds Deductions Payable
2102				0012	Savings Bonds
2102				0013	Employee Savings Allotment Deductions Payable
2102				0014	Payroll Withholding - Credit Union
2102				0015	Payroll Withholding - CFC/UGF
2102				0016-0019	Reserved
2103	Liabilities	Current Liabilities	Employee Deductions Payable - Garnishments	0020	Payroll Withholding - Garnishment
2103				0021	Employee Garnishments/Involuntary Deductions
2103				0022	Employee Garnishment Withholdings Payable
2103				0023-0026	Reserved
2104	Liabilities	Current Liabilities	Employee Deductions Payable - Dues	0027	Union Dues Payable
2104				0028	Payroll Withholding - Union Dues
2104				0029	Employee Union Dues Deductions Payable
2104				0030-0033	Reserved
2105	Liabilities	Current Liabilities	Employee Deductions Payable - Insurance	0034	Life Insurance Payable
2105				0035	Optional Life Insurance Payable
2105				0036	Spouse Life Insurance Payable
2105				0037	Dependent Life Insurance Payable
2105				0038	Health Maintenance Payable
2105				0039	Stand Alone Dental

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
2105				0040	FSA Medical / Dependent
2105				0041	Disability Insurance Payable
2105				0042-0045	Reserved
2106	Liabilities	Current Liabilities	Employee Deductions Payable - Other	0046	Employee Charitable Deductions Payable
2106				0047	Charitable Contributions
2106				0048	Employee Meals Deductions Payable (NFS Only)
2106				0049	TSP Payable
2106				0050	FERS and CSRS
2106				0051	Allotments Payable (This will be Reserved as all of payroll gets centralized.)
2106				0052-0055	Reserved
2107 - 2119	Liabilities	Current Liabilities	Reserved	0056 - 9999	Reserved
2120	Liabilities	Current Liabilities	Retirement Payable	0000	Retirement Payable
2121	Liabilities	Current Liabilities	Retirement Payable - Thrift	0001	Thrift Savings Plan Payable (NFS Only)
2121				0002	Civil Service Thrift Payable
2121				0003-0006	Reserved
2122	Liabilities	Current Liabilities	Retirement Payable - Retirement Plan	0007	Army Retirement Plan
2122				0008	Navy Retirement Plan
2122				0009	Foreign National Retirement - Savings Plan
2122				0010	Marine Retirement Plan
2122				0011	Post Retirement Benefit
2122				0012	Retirement Plan Contributions Payable
2122				0013	Retirement Payable - Civilian NAFI
2122				0014	Retirement Payable Air Force
2122				0015	Retirement Payable Army
2122				0016	Retirement Payable NEXCOM
2122				0017	Retirement Payable Marines
2122				0018	Civil Service Retirement Payable
2122				0019	Federal Employees Retirement Payable
2122				0020	401(K) Employee Contribution
2122				0021	401K Deductions Payable
2122				0022	ER Share TSP Contribution
2122				0023-0026	Reserved
2123	Liabilities	Current Liabilities	Retirement Payable - Savings Investment Plan	0027	Savings Investment Plan Payable Air Force
2123				0028	Savings Investment Plan Payable Army
2123				0029	Savings Investment Plan Payable NEXCOM
2123				0030	Savings Investment Plan Payable Marines
2123				0031-0034	Reserved
2124	Liabilities	Current Liabilities	Retirement Payable - HQ	0035	HQ-Civil Service Retirement System
2124				0036	HQ-Federal Employee Retirement System
2124				0037	HQ-Thrift Savings Plan
2124				0038	HQ-Group Retirement
2124				0039	HQ - 401(K) Liability
2124				0040-0043	Reserved
2125	Liabilities	Current Liabilities	Retirement Payable - Loan Payable	0044	TSP Loan Payable
2125				0045	401 Loan Repayment Air Force
2125				0046	401K Loan Payable-NEXCOM
2125				0047-0050	Reserved
2126	Liabilities	Current Liabilities	Retirement Payable - Other	0051	Group Retirement
2126				0052	GS CSRS Offset Retirement Plan Payable
2126				0053	FERS Military Buyback
2126				0054-0057	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
2127 - 2129	Liabilities	Current Liabilities	Reserved	0058 - 9999	Reserved
2140	Liabilities	Current Liabilities	Post-Retirement Benefit Obligation Liabilities	0000	Post-Retirement Benefit Obligation Liabilities
2141	Liabilities	Current Liabilities	Post-Retirement Benefit Obligation Liabilities - Post Employment Payable	0001	Post Employment Benefits Payable
2141				0002-0005	Reserved
2142	Liabilities	Current Liabilities	Post-Retirement Benefit Obligation Liabilities - Foreign	0006	Severance Benefits Payable- Foreign National
2142				0007-0010	Reserved
2143	Liabilities	Current Liabilities	Post-Retirement Benefit Obligation Liabilities - Severance Benefits Payable	0008	Post Employment Severance Benefits Payable
2143				0009	Post Employment Separation Allowance Payable
2143				0010-0013	Reserved
2144 - 2159	Liabilities	Current Liabilities	Reserved	0014 - 9999	Reserved
2160	Liabilities	Current Liabilities	Other Employee Benefits Payable	0000	Other Employee Benefits Payable
2161	Liabilities	Current Liabilities	Other Employee Benefits Payable - Reimbursements	0001	Manual Pay Reimbursements Payable (NFS Only)
2161				0002-0005	Reserved
2162	Liabilities	Current Liabilities	Other Employee Benefits Payable - Foreign	0006	Union Dues Payable - Foreign National
2162				0007	Charity Deductions Payable - Foreign National
2162				0008	Foreign Employee Allowances Payable (OCONUS Only)
2162				0009-0012	Reserved
2163	Liabilities	Current Liabilities	Other Employee Benefits Payable - Other	0013	Bonds Payable
2163				0014	US Employee Allowances Payable
2163				0015-0020	Reserved
2164 - 2179	Liabilities	Current Liabilities	Reserved	0021 - 9999	Reserved
2180	Liabilities	Current Liabilities	Unemployment Compensation Payable	0000	Unemployment Compensation Payable
2181	Liabilities	Current Liabilities	Unemployment Compensation Payable	0001	Unemployment Compensation Payable
2181				0002-0005	Reserved
2182 - 2199	Liabilities	Current Liabilities	Reserved	0006 - 9999	Reserved
2200	Liabilities	Current Liabilities	Workers' Compensation Liability	0000	Workers' Compensation Liability
2201	Liabilities	Current Liabilities	Workers' Compensation Liability - Payable	0001	Workers' Compensation Liability Payable
2201				0002-0005	Reserved
2202 - 2219	Liabilities	Current Liabilities	Reserved	0006 - 9999	RESERVED
2220 - 2299	Liabilities	Current Liabilities	Reserved	0000 - 9999	Reserved
2300	Liabilities	Current Liabilities	Short Term Inter NAFI Payable	0000	Short Term Inter NAFI Payable
2301	Liabilities	Current Liabilities	Short Term Inter NAFI Payable - Loans Payable	0001	Loans Payable
2301				0002	Loans (Field To HQ)
2301				0003-0006	Reserved
2302	Liabilities	Current Liabilities	Short Term Inter NAFI Payable - Assessments	0007	IT Fund Assessment
2302				0008	OP Fund Assessment
2302				0009	CCF Assessment

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
2302				0010	Gaming Mach Assessment
2302				0011-0014	Reserved
2303	Liabilities	Current Liabilities	Short Term Inter NAFI Payable - Benefits	0015	Benefit Premiums
2303				0016	Civil Service Benefits
2303				0017-0020	Reserved
2304	Liabilities	Current Liabilities	Short Term Inter NAFI Payable - Retirement	0021	Retirement Premiums
2304				0022	401(K) Employer Contribution
2304				0023-0026	Reserved
2305	Liabilities	Current Liabilities	Short Term Inter NAFI Payable - Clearing Account	0027	Superfund Clearing Account
2305				0028	Location Clearing Account
2305				0029-0032	Reserved
2306	Liabilities	Current Liabilities	Short Term Inter NAFI Payable - Other	0033	Revolving Fund - Payroll
2306				0034	MCCS Intra/Inter Company
2306				0035	Funds Held In Trust
2306				0036	CCF Deposit
2306				0037-0040	Reserved
2307 - 2319	Liabilities	Current Liabilities	Reserved	0041 - 9999	Reserved
2320	Liabilities	Current Liabilities	Short Term Loans Payable	0000	Short Term Loans Payable
2321	Liabilities	Current Liabilities	Short-Term Loans Payable - Loans	0001	Line Of Credit Loans Payable
2321				0002-0005	Reserved
2322 - 2339	Liabilities	Current Liabilities	Reserved	0006 - 9999	Reserved
2340	Liabilities	Current Liabilities	Interest Payable	0000	Interest Payable
2341	Liabilities	Current Liabilities	Interest Payable - Dividends	0001	Dividends Payable *
2341				0002-0005	Reserved
2342	Liabilities	Current Liabilities	Interest Payable - Deposits	0006	Interest on SEV Deposits Base*
2342				0007	Interest on CMIP Deposits Base*
2342				0008-0011	Reserved
2343 - 2359	Liabilities	Current Liabilities	Reserved	0012 - 9999	Reserved
2360	Liabilities	Current Liabilities	Reserves Payable	0000	Reserves Payable
2361	Liabilities	Current Liabilities	Reserves Payable - Reserve For Claims (IMCOM G-9 Only)	0001	Reserve For Claims (IMCOM G-9 Only)
2361				0002-0005	Reserved
2362 - 2379	Liabilities	Current Liabilities	Reserved	0006 - 9999	Reserved
2380	Liabilities	Current Liabilities	Claims Payable	0000	Claims Payable
2381	Liabilities	Current Liabilities	Claims Payable - Obligated Capital Projects	0001	Obligated Capital Projects AF Level Use Only*
2381				0002-0005	Reserved
2382	Liabilities	Current Liabilities	Claims Payable - IMCOM G-9 Only	0006	Claims Payable (IMCOM G-9 Only)
2382				0007-0010	Reserved
2383	Liabilities	Current Liabilities	Claims Payable - Allowance	0011	Allowance - Claims Air Force Level Only*
2383				0012	Allowance - General Liability (IBNR)*
2383				0013	Allowance- Asset (IBNR)*
2383				0014	Allowance-Workers Comp (IBNR)*
2383				0015	Allowance-Workers Comp 2nd Injury (IBNR)*
2383				0016	Allowance-Aero Hull (IBNR)*
2383				0017	Allowance-Aero Liability (IBNR)*

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
2383				0018	Allowance-Health Benefits Plan (IBNR)*
2383				0019	Allowance-AFNAF (IBNR)*
2383				0020	Allowance-Unemployment Comp (IBNR)*
2383				0021-0024	Reserved
2384	Liabilities	Current Liabilities	Claims Payable - Current Portion of Loans Payable	0025	Current Portion of Loans Payable
2384				0026-0029	Reserved
2385 - 2399	Liabilities	Current Liabilities	Reserved	0030 - 9999	Reserved
2400	Liabilities	Current Liabilities	Short Term Capital Leases	0000	Short Term Capital Leases
2401	Liabilities	Current Liabilities	Short Term Capital Leases - Capital Lease Obligations	0001	Capital Lease Obligations
2401				0002-0005	Reserved
2402 - 2419	Liabilities	Current Liabilities	Reserved	0006 - 9999	Reserved
2420	Liabilities	Current Liabilities	Short Term Intra NAFI Payable	0000	Short Term Intra NAFI Payable
2421	Liabilities	Current Liabilities	Short Term Intra NAFI Payable - Payable	0001	Short Term Intra NAFI Payable
2421				0002-0005	Reserved
2422 - 2439	Liabilities	Current Liabilities	Reserved	0006 - 9999	Reserved
2440 - 2499	Liabilities	Current Liabilities	Reserved	0000 - 9999	Reserved
2500	Liabilities	Current Liabilities	Unearned Income	0000	Unearned Income
2501	Liabilities	Current Liabilities	Unearned Income - Ticket Sales	0001	Special Event Advance Ticket Sales
2501				0002	Consignment Tickets
2501				0003	Unearned Income Tickets
2501				0004-0007	Reserved
2502	Liabilities	Current Liabilities	Unearned Income - Gifts and Donations	0008	Gifts & Donations
2502				0009-0012	Reserved
2503	Liabilities	Current Liabilities	Unearned Income - Sponsors and Partnerships	0013	Commercial Sponsorship
2503				0014	Memorial Fund (Academy Only)
2503				0015-0018	Reserved
2504	Liabilities	Current Liabilities	Unearned Income - Dues and Assessments	0019	Prepaid Dues
2504				0020	Memberships
2504				0021	Annual/Seasonal Green Fees
2504				0022	Advance Payments on Accounts
2504				0023	from Cadets every September (Academy Only)
2504				0024	Torch/Keyston Club
2504				0025	TOP Debt Collection (Air Force Use Only)*
2504				0026-0029	Reserved
2505	Liabilities	Current Liabilities	Unearned Income - Events	0030	Golf Tournament
2505				0031	Events Payable - Globetrotters (Academy Only)
2505				0032	Sky Box - Businesses (Academy Only)
2505				0033-0036	Reserved
2506	Liabilities	Current Liabilities	Unearned Income - Memberships - Life Membership to AFAA (Academy Only)	0037	Memberships - Life Membership to AFAA (Academy Only)
2506				0038-0041	Reserved
2507	Liabilities	Current Liabilities	Unearned Income - Pre-sales to Football game (Academy Only)	0042	Pre-sales to Football game (Academy Only)
2507				0043	Pre-sales to Football game (Academy Only)
2507				0044	Pre-sales to Football game (Academy Only)



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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
2507				0045	Pre-sales to Football game (Academy Only)
2507				0046	Pre-sales to Football game (Academy Only)
2507				0047	Pre-sales to Football game (Academy Only)
2507				0048	Pre-sales to Football game (Academy Only)
2507				0049	Pre-sales to Football game (Academy Only)
2507				0050	Pre-sales to Football game (Academy Only)
2507				0051	Pre-sales to Football game (Academy Only)
2507				0052	Pre-sales to Football game (Academy Only)
2507				0053-0056	Reserved
2508	Liabilities	Current Liabilities	Unearned Income - Sports (Academy Only)	0057	Hockey and Season Passes (Academy Only)
2508				0058	Tickets - Basketball Men's and Women's (Academy Only)
2508				0059	Volleyball and Season Passes (Academy Only)
2508				0060	Football (Academy Only)
2508				0061	Hockey (Academy Only)
2508				0062	Men's Basketball (Academy Only)
2508				0063	Sports Camp(Academy Only)
2508				0064	Women's Basketball (Academy Only)
2508				0065	Non Revenue Sports (Academy Only)
2508				0066-0069	Reserved
2509	Liabilities	Current Liabilities	Unearned Income - Travel	0070	Trips/Tours
2509				0071	Travel
2509				0072	Reservations
2509				0073	Unearned Income Reservation Invoice
2509				0074-0077	Reserved
2510	Liabilities	Current Liabilities	Unearned Income - Deposits	0078	Deposits On Rent/Contain
2510				0079	Customer Deposits
2510				0080	Deposits (Bowling Leagues)
2510				0081	Special Function Deposits
2510				0082-0085	Reserved
2511	Liabilities	Current Liabilities	Unearned Income - Advertising	0086	Unearned Income Advertising
2511				0087-0090	Reserved
2512	Liabilities	Current Liabilities	Unearned Income - Reconciliation Account	0091	Reconciliation Account
2512				0092-0095	Reserved
2513	Liabilities	Current Liabilities	Unearned Income - Other Unearned Income	0096	Unearned Income N92 Programs
2513				0097	Rectrac
2513				0098	Special Orders
2513				0099	Deferred Income – Family Readiness Groups (ACS Only)
2513				0100	Gift Certificates
2513				0101	Gift Cards
2513				0102	Named Brand Gift Card
2513				0103	Prepaid Debit Card
2513				0104	Recruit Coupons
2513				0105	Indirect Sales Suspense
2513				0106	Tours
2513				0107	Joint Services Programs
2513				0108	Instructors
2513				0109	Locker Rentals
2513				0110	Unearned Income - With Defined Periods
2513				0111	Without Defined Periods
2513				0112	BWO Special AAFES GOJ Subsidy (PACAF Only)
2513				0113	SM and W Funds
2513				0114	Partnership Funds (Air Force Use Only)*
2513				0115	ALA Funds (Air Force Use Only)*

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
2513				0116	APF MOA
2513				0117	ESM MOA Operational Requirements
2513				0118	Partnership Funds (Academy Use Only)
2513				0119	CYMS
2513				0120	CYP
2513				0121	REC Lodging Advance Payments
2513				0122-0125	Reserved
2514 - 2519	Liabilities	Current Liabilities	Reserved	0126 - 9999	Reserved
2520	Liabilities	Current Liabilities	Unearned Income APF	0000	Unearned Income APF
2521	Liabilities	Current Liabilities	Unearned Income APF - Reimbursed Payroll Payable	0001	APF US Reimbursed Payroll Payable
2521				0002	APF Foreign National Reimbursed Payroll Payable (OCONUS Only)
2521				0003-0006	Reserved
2522	Liabilities	Current Liabilities	Unearned Income APF - Central	0007	Unearned Income – Central MOA – UFM
2522				0008	Unearned Income/Central - QCYS
2522				0009	Unearned Income/Central - QDPC
2522				0010	Unearned Income/Central - QMIS
2522				0011-0014	Reserved
2523	Liabilities	Current Liabilities	Unearned Income APF - UFM	0015	Unearned Income Ufm Prior Yr
2523				0016	Unearned Income Cyp Ufm Prior Yr
2523				0017	Deferred Income – UFM – Special
2523				0018-0021	Reserved
2524	Liabilities	Current Liabilities	Unearned Income APF - Local	0022	Unearned Income – Local MOA – UFM
2524				0023-0026	Reserved
2525	Liabilities	Current Liabilities	Unearned Income APF - Operations Maintenance Navy	0027	Operations Maintenance Navy - Mw
2525				0028	Operations Maintenance Navy - Cd
2525				0029	Operations Maintenance Navy Reserve - Mw
2525				0030	Operations Maintenance Navy - Fs
2525				0031-0034	Reserved
2526 - 2539	Liabilities	Current Liabilities	Reserved	0035 - 9999	Reserved
2540	Liabilities	Current Liabilities	Unearned Income Uniform Funding and Management (UFM) and Utilization Support and Accountability (USA) - Non-Operating	0000	Unearned Income Uniform Funding and Management (UFM) and Utilization Support and Accountability (USA) - Non-Operating
2541	Liabilities	Current Liabilities	Unearned Income UFM and USA - Non-Operating - UFM	0001	UFM Unearned Revenue
2541				0002	Unearned Income CYP MIPR UFM
2541				0003-0006	Reserved
2542 - 2559	Liabilities	Current Liabilities	Reserved	0007 - 9999	Reserved
2560 - 2599	Liabilities	Current Liabilities	Reserved	0000 - 9999	Reserved
2600	Liabilities	Current Liabilities	Other Payable	0000	Other Payable
2601	Liabilities	Current Liabilities	Other Payable - Deposits Payable	0001	Demand Deposits Payable (IMCOM G-9 Only)
2601				0002-0005	Reserved
2602	Liabilities	Current Liabilities	Other Payable - Contracts	0006	Construction Contracts Payable (IMCOM G-9 Only)
2602				0007	Lease Expense
2602				0008	Current Portion Contract Liability (ACD Use only)*
2602				0009-0012	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
2603	Liabilities	Current Liabilities	Other Payable - Fees	0013	Audit Expense Payable
2603				0014	Credit Card Fees Accruals
2603				0015	Bank Service Charges*
2603				0016-0019	Reserved
2604	Liabilities	Current Liabilities	Other Payable - Dues and Assessments	0020	Wives Club Dues Payable
2604				0021	Slot Assessments Payable
2604				0022-0025	Reserved
2605	Liabilities	Current Liabilities	Other Payable - Allocations/Grants Payable	0026	Grants Payables - MOA (Air Force Use Only)*
2605				0027	Allocations/Grants payable - Prior year 2 (MAJCOM & HQ Use Only)*
2605				0028	Allocations/Grants payable - Prior year 3 (MAJCOM & HQ Use Only)*
2605				0029	MOA Allocations Payable (AF Use Only)
2605				0030	Allocation Of Credits
2605				0031	Links Allocations
2605				0032-0035	Reserved
2606	Liabilities	Current Liabilities	Other Payable - Deposits	0036	Deposits Payable - CMIP *
2606				0037	Deposits Payable - Severance *
2606				0038	Deposits Payable Reconciliation Account
2606				0039-0042	Reserved
2607	Liabilities	Current Liabilities	Other Payable - Lodging	0043	Lodging VOQ Surcharge
2607				0044	Lodging TLF Assessments
2607				0045-0048	Reserved
2608	Liabilities	Current Liabilities	Other Payable - Insurance	0049	Asset Insurance Payable
2608				0050	General Liability Insurance Payable
2608				0051-0054	Reserved
2609	Liabilities	Current Liabilities	Other Payable - MOA	0055	Accrued Liabilities - MOA Funds (Air Force Use Only)*
2609				0056	AF Program MOA Funds
2609				0057	MAJCOM MOA Program
2609				0058	NAFI MOAs
2609				0059	ESM MOA
2609				0060-0063	Reserved
2610	Liabilities	Current Liabilities	Other Payable - Gaming	0064	Bingo Program 1
2610				0065	Bingo Program 2
2610				0066	Bingo Program 3
2610				0067	Bingo Program 4
2610				0068	Bingo Program 5
2610				0069	Bingo Program 6
2610				0070	Bingo Program 7
2610				0071	Vending Machine Income Sharing
2610				0072-0075	Reserved
2611	Liabilities	Current Liabilities	Other Payable - Contingent Liabilities	0076	General Contingencies
2611				0077-0080	Reserved
2612	Liabilities	Current Liabilities	Other Payable - Miscellaneous	0081	Miscellaneous Other Accruals
2612				0082	Surcharge Payable (ALF Only)
2612				0083	Donations Payable
2612				0084	Other Payable - Maintenance Expense Payable
2612				0085	Vet Surcharges
2612				0086	Other Payable - Service Bucks
2612				0087	C.A.R.E. Accrual
2612				0088	Utilities
2612				0089	Leagues

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
2612				0090	Transition Payable
2612				0091	401k Loan Repayments Liabilities*
2612				0092	Debt Collection*
2612				0093	Other Accrued Liabilities*
2612				0094	Letter of Credit*
2612				0095	AETNA True Up*
2612				0096	Frequent Camper Program*
2612				0097	Undistributed CVPP Discount*
2612				0098	Central Ticket Program*
2612				0099	AF Leisure Travel*
2612				0100	Accrued Leisure Travel*
2612				0101	Short term portion of capital lease
2612				0102	Aero Hull Assessments
2612				0103	Aero Liability Assessments
2612				0104	Amusement Machine Assessments
2612				0105	CWF
2612				0106	CLF (AF Use Only)*
2612				0107	UK Recovery Plan with 249U old GLAC Shred
2612				0108	FN Payroll Accrual Current Japanese FY
2612				0109	FN Payroll Accrual Next Japanese FY
2612				0110	Concessionaire
2612				0111	Other Liabilities - Premier Golf
2612				0112	AF Gift Card (1876 Use Only)
2612				0113	Due To / From H09
2612				0114-0117	Reserved
2613 - 2619	Liabilities	Current Liabilities	Reserved	0118 - 9999	Reserved
2620	Liabilities	Current Liabilities	Exchange Dividend Payable	0000	Exchange Dividend Payable
2621	Liabilities	Current Liabilities	Exchange Dividend Payable	0001	Exchange Dividend Payable
2621				0002-0005	Reserved
2622 - 2639	Liabilities	Current Liabilities	Reserved	0006 - 9999	Reserved
2640 - 2699	Liabilities	Current Liabilities	Reserved	0000- 9999	Reserved
2700	Liabilities	Long Term Liabilities	Long Term Inter NAFI Liabilities	0000	Long Term Inter NAFI Liabilities
2701	Liabilities	Long Term Liabilities	Long Term Inter NAFI Liabilities - Other Long-Term Loans Payable	0001	Other Long-Term Loans Payable
2701				0002	Other Long Term Liabilities Payable to Same Type NAFI
2701				0003-0006	Reserved
2702	Liabilities	Long Term Liabilities	Long Term Inter NAFI Liabilities - NPC Long Term Loans Payable	0007	NPC Long Term Loans Payable
2702				0008	NPC Long Term Loans Payable (SAP)
2702				0009-0012	Reserved
2703	Liabilities	Long Term Liabilities	Long Term Inter NAFI Liabilities - Long Term Loans Payable	0013	Long Term Loans Payable
2703				0014-0017	Reserved
2704 - 2719	Liabilities	Long Term Liabilities	Reserved	0018 - 9999	Reserved
2720	Liabilities	Long Term Liabilities	Long Term Pension Cost Liabilities	0000	Long Term Pension Cost Liabilities
2721	Liabilities	Long Term Liabilities	Long-Term Pension Cost Liabilities - Retirement & Severance Allowance	0001	Long-Term Retirement & Severance Allowance
2721				0002-0005	Reserved
2722	Liabilities	Long Term Liabilities	Long-Term Pension Cost Liabilities - Prepaid Pension Costs	0006	Prepaid Pension Costs (Net)
2722				0007-0010	Reserved
2723 - 2739	Liabilities	Current Liabilities	Reserved	0011 - 9999	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
2740	Liabilities	Long Term Liabilities	Long Term Post-Retirement Benefit Obligation Liabilities	0000	Long Term Post-Retirement Benefit Obligation Liabilities
2741	Liabilities	Long Term Liabilities	Long Term Post-Retirement Benefit Obligation Liabilities - Other Reserves	0001	Other Reserves - Accrued Post Ret Ben-Med*
2741				0002	Other Reserves - Accrued Post Ret Ben-Life*
2741				0003-0006	Reserved
2742 - 2759	Liabilities	Long Term Liabilities	Reserved	0007 - 9999	Reserved
2760	Liabilities	Long Term Liabilities	Long Term Loan Liabilities	0000	Long Term Loan Liabilities
2761	Liabilities	Long Term Liabilities	Long-term Loans Liabilities - Long-term Loans Payable	0001	Long-term Loans Payable
2761				0002-0005	Reserved
2762 - 2779	Liabilities	Long Term Liabilities	Reserved	0006 - 9999	Reserved
2780	Liabilities	Long Term Liabilities	Long Term Capital Lease Liabilities	0000	Long Term Capital Lease Liabilities
2781	Liabilities	Long Term Liabilities	Long Term Capital Lease Liabilities - Capital Lease Obligations	0001	Long Term Portion of Capital Lease Payable to AFFMF
2781				0002-0005	Reserved
2782 - 2799	Liabilities	Long Term Liabilities	Reserved	0006 - 9999	Reserved
2800	Liabilities	Long Term Liabilities	Long Term Other Liabilities	0000	Long Term Other Liabilities
2801	Liabilities	Long Term Liabilities	Long Term Other Liabilities - Other Miscellaneous	0001	Other Miscellaneous
2801				0002	Other Actuarial Liabilities*
2801				0003-0006	Reserved
2802	Liabilities	Long Term Liabilities	Long Term Other Liabilities - Actuarial Reserves	0007	Actuarial Reserves - Workers Compensation *
2802				0008	Actuarial Reserves - Workers Compensation-2nd Injury Cases *
2802				0009-0012	Reserved
2803	Liabilities	Long Term Liabilities	Long Term Other Liabilities - Other Reserves	0013	Other Reserves - Asset Insurance *
2803				0014	Other Reserves - General Liability *
2803				0015	Other Reserves - Aero Hull Insurance *
2803				0016	Other Reserves - Aero Liability Insurance *
2803				0017	Slot Machine Fund
2803				0018	Out year with 260U old GLAC Shred
2803				0019	Long Term Portion Actuarial Liability-Contractual (ACD Use Only)
2803				0020	MARINE CORPS STOCK FUND
2803				0021	MCSF Loan - 782 Gear
2803				0022	MCSF INV ADJ
2803				0023	MCSF INV ADJ-782 GR
2803				0024-0027	Reserved
2804 - 2819	Liabilities	Long Term Liabilities	Reserved	0028 - 9999	Reserved
2820	Liabilities	Long Term Liabilities	Long Term Severance Liabilities	0000	Long Term Severance Liabilities
2821	Liabilities	Long Term Liabilities	Long Term Severance Liabilities - Severance Benefits Payable	0001	Severance Benefits Payable
2821				0002-0005	Reserved
2822 - 2839	Liabilities	Long Term Liabilities	Reserved	0006 - 9999	Reserved
2840	Liabilities	Long Term Liabilities	Long Term Reserves Liabilities	0000	Long Term Reserves Liabilities
2841	Liabilities	Long Term Liabilities	Long Term Reserves Liabilities - HQ - Ins Reserve	0001	HQ-Composite Ins Reserve
2841				0002	HQ-Med Ins Reserve
2841				0003-0006	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
2842 - 2859	Liabilities	Long Term Liabilities	Reserved	0007 - 9999	Reserved
2860	Liabilities	Long Term Liabilities	Long Term Intra NAFI Liabilities	0000	Long Term Intra NAFI Liabilities
2861	Liabilities	Long Term Liabilities	Long Term Intra NAFI Liabilities	0001	Long Term Intra NAFI Liabilities
2861				0002-0005	Reserved
2862 - 2879	Liabilities	Long Term Liabilities	Reserved	0006 - 9999	Reserved
2880 - 2999	Liabilities	Long Term Liabilities	Reserved	0000 - 9999	Reserved
3000	Net worth Equity	Net Worth Equity	Undistributed Profits and Net Income	0000	Undistributed Profits and Net Income
3001	Net Worth Equity	Net Worth Equity	Undistributed Profits and Net Income - Suspense	0001	Misc Sales Suspense
3001				0002	Rectrac Suspense
3001				0003-0006	Reserved
3002	Net Worth Equity	Net Worth Equity	Undistributed Profits and Net Income - Dividends	0007	AFFMF Annual Dividends Declared-Field*
3002				0008-0011	Reserved
3003 - 3019	Net Worth Equity	Net Worth Equity	Reserved	0012 - 9999	Reserved
3020	Net Worth Equity	Net Worth Equity	Unrealized Gains (Losses) on AFS Securities	0000	Unrealized Gains (Losses) on AFS Securities
3021	Net Worth Equity	Net Worth Equity	Unrealized Gains (Losses) on AFS Securities - Unrealized Gains (Losses)	0001	Unrealized Gains on Investments Classified as Available for Sale*
3021				0002	Unrealized Losses on Investments Classified as Available for Sale*
3021				0003-0006	Reserved
3022	Net Worth Equity	Net Worth Equity	Unrealized Gains or Losses on AFS Securities - Net Income/Loss - Current Year	0007	Net Income/Loss - Current Year
3022				0008-0011	Reserved
3023 - 3039	Net Worth Equity	Net Worth Equity	Reserved	0012 - 9999	Reserved
3040	Net Worth Equity	Net Worth Equity	Equity Reserves	0000	Equity Reserves
3041	Net Worth Equity	Net Worth Equity	Equity Reserves - Capital Requirements	0001	Reserved Equity-Capital Requirements
3041				0002	Capital Requirements-MAJCOM Funded-Current 12 Months
3041				0003-0006	Reserved
3042	Net Worth Equity	Net Worth Equity	Equity Reserves - Restricted Self Insurance	0007	Restricted Self Insurance
3042				0008-0011	Reserved
3043	Net Worth Equity	Net Worth Equity	Equity Reserves - Donated Equity	0012	Donated Equity
3043				0013-0016	Reserved
3044 - 3059	Net Worth Equity	Net Worth Equity	Reserved	0017 - 9999	Reserved
3060	Net Worth Equity	Net Worth Equity	Workers' Compensation Reserves	0000	Workers' Compensation Reserves
3061	Net Worth Equity	Net Worth Equity	Workers' Compensation Reserves - Restricted Workers Compensation	0001	Restricted Workers Compensation
3061				0002-0005	Reserved
3062 - 3079	Net Worth Equity	Net Worth Equity	Reserved	0006 - 9999	Reserved
3080	Net Worth Equity	Net Worth Equity	Transferred Equity	0000	Transferred Equity
3081	Net Worth Equity	Net Worth Equity	Transferred Equity - MOA Funds	0001	MOA Funds

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
3081				0002	MOA Funds-Closed Projects (AF Use Only)*
3081				0003	MOA Funds-Fitness Centers (Minor Construction)
3081				0004-0007	Reserved
3082	Net Worth Equity	Net Worth Equity	Transferred Equity - Investments	0008	Kemper Secur *
3082				0009	Growth and Income *
3082				0010	S and P 500 Index *
3082				0011	International*
3082				0012	Money Market*
3082				0013	Total Return*
3082				0014	Mid Cap Inv*
3082				0015	Strong Adv*
3082				0016	Fixed Inc Inv*
3082				0017	Treasury Money*
3082				0018	Path Conservative*
3082				0019	Path Balance*
3082				0020	Path Growth*
3082				0021	Large Company Growth*
3082				0022	Mid-Cap Growth*
3082				0023	21st Growth*
3082				0024	CLF (AF Use Only)*
3082				0025-0028	Reserved
3083	Net Worth Equity	Net Worth Equity	Transferred Equity - Central Funds	0029	Central Fund Capital Grants
3083				0030	Assets Transferred From CFAS
3083				0031-0034	Reserved
3084	Net Worth Equity	Net Worth Equity	Transferred Equity - Capital Funds	0035	Capital Grant NAF
3084				0036-0039	Reserved
3085	Net Worth Equity	Net Worth Equity	Transferred Equity - Other Transfers	0040	Post Allowance (USAFE/ PACAF/ Base and HQ Use Only)
3085				0041	Trans In-Disestablished Fund
3085				0042	Trans Out-Disestablished Fund
3085				0043	Equity Transfers To Field
3085				0044	Intra-System Transfers
3085				0045	Forfeiture*
3085				0046-0049	Reserved
3086 - 3099	Net Worth Equity	Net Worth Equity	Reserved	0050 - 9999	Reserved
3100	Net Worth Equity	Net Worth Equity	Retained Earnings	0000	Retained Earnings
3101	Net Worth Equity	Net Worth Equity	Retained Earnings - Retained Earnings	0001	Retained Earnings Beginning of FY
3101				0002-0005	Reserved
3102 - 3119	Net Worth Equity	Net Worth Equity	Reserved	0006 - 9999	Reserved
3120	Net Worth Equity	Net Worth Equity	Other Equity or Earnings	0000	Other Equity or Earnings
3121	Net Worth Equity	Net Worth Equity	Other Equity or Earnings - Outstanding Orders	0001	Outstanding Orders-Total
3121				0002	Outstanding Orders-MAJCOM Funded
3121				0003	Outstanding Orders-AF Funded
3121				0004	Outstanding Orders-MOA-AF Funded
3121				0005	Outstanding Orders-AF Funded - SPP
3121				0006-0009	Reserved
3122	Net Worth Equity	Net Worth Equity	Other Equity or Earnings - Capital Requirements	0010	Budgeted Capital Requirements - Current Year
3122				0011	Budgeted Capital Requirements - Next FY
3122				0012	Budgeted Capital Requirements - Outyears (3-5)
3122				0013	Capital Requirements-AF Funded-Current 12 Months

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
3122				0014	Capital Requirements - MOA (Air Force Use Only)*
3122				0015	Capital Requirements-AF Funded Reserve - SPP
3122				0016	Capital Requirements-MOA AF Funded
3122				0017-0020	Reserved
3123	Net Worth Equity	Net Worth Equity	Other Equity or Earnings - Grants Non-Operating	0021	Grants Non-Operating - BCIF
3123				0022	Grants Non-Operating - BCIF-2
3123				0023	Grants Non-Operating - AFLF
3123				0024	Grants Non-Operating - AFCWF
3123				0025	Grants Non-Operating - AFFHF
3123				0026	Grants Non-Operating - MAJCOM
3123				0027	Grants Non-Operating - MOA (Air Force Use Only)*
3123				0028	Grants Non-Operating - SPP
3123				0029	Grants Non-Operating - CLF (AF Use Only)*
3123				0030-0033	Reserved
3124	Net Worth Equity	Net Worth Equity	Other Equity or Earnings - Prior Year Adjustments	0034	Prior Year Adjustments *SAF Approval
3124				0035	Prior Year Adjustments *SAF Approval - Post Allowance (MAJCOM & HQ Use Only)*
3124				0036-0039	Reserved
3125	Net Worth Equity	Net Worth Equity	Other Equity or Earnings - Expendable Purchases	0040	Expendable Purchases-MAJCOM Funded-Current 12 Months
3125				0041	Expendable Purchases-AF Funded-Current 12 Months
3125				0042-0045	Reserved
3126	Net Worth Equity	Net Worth Equity	Other Equity or Earnings - Clearing Accounts	0046	Cash Management Clearing
3126				0047	Cash Management Clearing - Cash Deposits*
3126				0048	Cash Management Clearing-Yen
3126				0049	Cash Management Clearing-Won
3126				0050	Cash Management Clearing-Euro
3126				0051	Cash Management Clearing-Sterling
3126				0052	Discount Allocation Clearing
3126				0053	Charge Tips Payable Clearing
3126				0054	Customer Refund Clearing
3126				0055	Payroll Clearing
3126				0056-0059	Reserved
3127	Net Worth Equity	Net Worth Equity	Other Equity or Earnings - Errors	0060	PO Error Charge Suspense
3127				0061	GPC Error Charge Suspense
3127				0062	GLAF Error Suspense
3127				0063	Correction Debit Revenue
3127				0064	Correction Credit Revenue
3127				0065-0068	Reserved
3128	Net Worth Equity	Net Worth Equity	Other Equity or Earnings - Misc Equity Transactions	0069	Misc Equity Transactions
3128				0070	Misc Equity Market Evaluations
3128				0071	Unamortized Retroactive Severance Benefits
3128				0072	Residual Assets Dissolved NAFLs
3128				0073-0076	Reserved
3129 - 3139	Net Worth Equity	Net Worth Equity	Reserved	0077 - 9999	Reserved
3140	Net Worth Equity	Net Worth Equity	Dividends Declared - Profit Distribution	0000	Dividends Declared - Profit Distribution
3141	Net Worth Equity	Net Worth Equity	Dividends Declared - Profit Distribution	0001	Profit Distribution
3141				0002-0005	Reserved
3142 - 3159	Net Worth Equity	Net Worth Equity	Reserved	0006 - 9999	Reserved



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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
3160	Net Worth Equity	Net Worth Equity	Foreign Currency Unrealized Gain/Loss	0000	Foreign Currency Unrealized Gain/Loss
3161	Net Worth Equity	Net Worth Equity	Foreign Currency Unrealized Gain/Loss	0001	Foreign Currency Unrealized Gain/Loss
3161				0002-0005	Reserved
3162 - 3179	Net Worth Equity	Net Worth Equity	Reserved	0006 - 9999	Reserved
3180	Net Worth Equity	Net Worth Equity	AOCI: Unrealized Gains/Losses related to Defined Benefit Plan	0000	AOCI: Unrealized Gains/Losses related to Defined Benefit Plan
3181	Net Worth Equity	Net Worth Equity	AOCI: Unrealized Gains/Losses related to Defined Benefit Plan	0001	AOCI: Unrealized Gains/Losses related to Defined Benefit Plan
3181				0002-0005	Reserved
3182 - 3199	Net Worth Equity	Net Worth Equity	Reserved	0006 - 9999	Reserved
3200 - 3999	Net Worth Equity	Net Worth Equity	Reserved	0000 - 9999	Reserved
4000	Income	Operating Revenue	Revenue from Goods Sold	0000	Revenue from Goods Sold
4001	Income	Operating Revenue	Revenue from Goods Sold - Cash Sales	0001	Cash Sales-Tip Environment
4001				0002	Sales Cash Tip Environ - 2nd Area (Central Kitchen)
4001				0003	Flight Meals - Duty - Cash
4001				0004	Flight Meals - Passenger - Cash
4001				0005-0008	Reserved
4002	Income	Operating Revenue	Revenue from Goods Sold - Credit Sales	0009	Charge Sales-Tip Environment-No Tips
4002				0010	Charge Sales-Tip Environment - With Tips
4002				0011	Sales Chg Tip Environ w/No Tip - 2nd Area (Central Kitchen)
4002				0012	Sales Chg Tip Environ w/Tip - 2nd Area (Central Kitchen)
4002				0013-0016	Reserved
4003	Income	Operating Revenue	Revenue from Goods Sold - Sales	0017	Sales Non-Tip Environment
4003				0018	Sales Non Tip Environ - 2nd Area (Central Kitchen)
4003				0019	Sales - Special Functions
4003				0020	Sales - Bonanza Bingo
4003				0021	Sales - USDA Food Program
4003				0022	SIK Sales
4003				0023	AMA/TDY Sales
4003				0024	BAS Sales
4003				0025	ROTC/AF Academy Cadets - ESM
4003				0026-0029	Reserved
4004	Income	Operating Revenue	Revenue from Goods Sold - Delivery Sales	0030	Delivery Sales - Non Tip Environment
4004				0031	Delivery - Bulk Sales (Beverages)
4004				0032-0035	Reserved
4005	Income	Operating Revenue	Revenue from Goods Sold - Sundry Revenue	0036	Sundry Sales
4005				0037-0040	Reserved
4006	Income	Operating Revenue	Revenue from Goods Sold - Layaway Sales	0041	Layaway Sales
4006				0042-0045	Reserved
4007	Income	Operating Revenue	Revenue from Goods Sold - Intrafund Sales	0046	Intrafund Sales
4007				0047	Intra MCCA Sales
4007				0048-0051	Reserved
4008	Income	Operating Revenue	Revenue from Goods Sold - Basic Wage Offset	0052	Sales- BWO/AAFES (PACAF Only)*

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
4008				0053	Basic Wage Offset (BWO) Special AAFES (PACAF Only)
4008				0054	Basic Wage Offset Special AAFES (PACAF Only)
4008				0055-0058	Reserved
4009	Income	Operating Revenue	Revenue from Goods Sold - ESM	0059	ESM Sales - MWR
4009				0060	Flight Meals - ESM
4009				0061	ESM Non-Food Costs
4009				0062	ESM Flight Meals Non-Food Costs
4009				0063	ESM Flight Meals Difference Between Served and Food Costs
4009				0064-0067	Reserved
4010	Income	Operating Revenue	Revenue from Goods Sold - Non-ESM	0068	Non-ESM - Cash
4010				0069	Non-ESM - Credit Card
4010				0070	Non-ESM - NAF Catering
4010				0071	Non-ESM Sales Supplemental Tier
4010				0072	Non ESM Meals/Flight Meals Non-Food Costs
4010				0073	Non-ESM Flight Meals Difference - Receiving Per Diem
4010				0074-0077	Reserved
4011	Income	Operating Revenue	Revenue from Goods Sold - Meal Cards	0078	Meal Cards
4011				0079	SERE Meal Cards - ESM
4011				0080	Support Agreement Meal Card 1 - ESM
4011				0081	Support Agreement Meal Card 2 - ESM
4011				0082	Support Agreement Meal Card 3 - ESM
4011				0083	Support Agreement Meal Card 4 - ESM
4011				0084	Support Agreement Meal Card 5 - ESM
4011				0085-0088	Reserved
4012	Income	Operating Revenue	Revenue from Goods Sold - Resale Revenue	0089	Resale Revenue
4012				0090	Resale Revenue Breakfast
4012				0091	Resale Revenue Lunch
4012				0092	Resale Revenue Dinner
4012				0093	Resale Revenue Brunch
4012				0094	Resale Revenue Coffee Break
4012				0095	Catering Resale Revenue Coffee Break
4012				0096	Resale Revenue Liquor
4012				0097	Resale Revenue Beer
4012				0098	Resale Revenue Wine
4012				0099	Resale Revenue Groceries
4012				0100	Resale Revenue Tobacco
4012				0101	Resale Revenue Vending Machine
4012				0102	Resale Revenue Soda/Soft Drinks
4012				0103	Resale Revenue Flower Shop
4012				0104	Catering Resale Revenue
4012				0105	Ticket Resale Revenue
4012				0106	Rental Resale Revenue
4012				0107	Arts & Crafts Resale Revenue
4012				0108	Community Center Resale Revenue
4012				0109-0112	Reserved
4013	Income	Operating Revenue	Revenue from Goods Sold - Direct Sales	0113	Gross Sales - Direct
4013				0114	Gross Sales-Gasoline
4013				0115	Gross Sales Non-Rms
4013				0116-0119	Reserved
4014	Income	Operating Revenue	Revenue from Goods Sold - Gaming	0120	Sales-Gaming Proceeds
4014				0121	Sales-Bingo Proceeds
4014				0122-0125	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
4015	Income	Operating Revenue	Revenue from Goods Sold - Services/Fees	0126	Services/Fees
4015				0127-0130	Reserved
4016	Income	Operating Revenue	Revenue from Goods Sold - Contra Non-Food Cost - MEFF	0131	Contra Non-Food Cost - MEFF
4016				0132-0135	Reserved
4017 - 4019	Income	Operating Revenue	Reserved	0136 - 9999	Reserved
4020	Income	Operating Revenue	Sales Returns and Allowances	0000	Sales Returns and Allowances
4021	Income	Operating Revenue	Sales Returns and Allowances - Returned Sales	0001	Returned Sales Non-RMS
4021				0002	Returned Sales - Direct
4021				0003	Returned Sales-Services
4021				0004-0007	Reserved
4022 - 4039	Income	Operating Revenue	Reserved	0008 - 9999	Reserved
4040	Income	Operating Revenue	Sales Discounts	0000	Sales Discounts
4041	Income	Operating Revenue	Sales Discounts - Customer Discounts	0001	Sales Discounts Campus Style dining (MWR FTI Use Only)
4041				0002	Sales Discounts Members First
4041				0003-0006	Reserved
4042	Income	Operating Revenue	Sales Discounts - AFMC Only	0007	Sales - Preferred Plus (AFMC Only)
4042				0008-0011	Reserved
4043	Income	Operating Revenue	Sales Discounts - Terminal MD/Discount	0012	Terminal MD/Discount Dire
4043				0013	Terminal MD/Discount-Gaso
4043				0014	Terminal MD - Services
4043				0015	Terminal MD/Discount Non-
4043				0016-0019	Reserved
4044	Income	Operating Revenue	Sales Discounts - Resale	0020	Liberty Discount Resale
4044				0021	Sales Discount Resale Revenue
4044				0022-0025	Reserved
4045	Income	Operating Revenue	Sales Discounts - Employee Discounts	0026	Employee Meals Discount Resale Revenue
4045				0027-0030	Reserved
4046	Income	Operating Revenue	Sales Discounts - Other Sales Discount Program	0031	Other Sales Discount Program
4046				0032	Liberty Discount Program
4046				0033-0036	Reserved
4047 - 4059	Income	Operating Revenue	Reserved	0037 - 9999	Reserved
4060	Income	Operating Revenue	Revenue from Services Provided	0000	Revenue from Services Provided
4061	Income	Operating Revenue	Revenue from Services Provided - Fees and Charges	0001	Operator License Fee Income (Europe Only)
4061				0002	Re-registration Fee Income (Europe Only)
4061				0003	Non-operational Vehicle Fee Income (Europe Only)
4061				0004	Weapons Registration Fee Income (Europe Only)
4061				0005	Greens Fee Income
4061				0006	Instruction Fee Income
4061				0007	Lane Fees Income
4061				0008	Fees and Charges-Daily
4061				0009	Fees and Charges-Annual
4061				0010	Daily Green Fees
4061				0011	League Fees
4061				0012	Pet Fees and Charges
4061				0013	Fees and Charges - DVQs

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
4061				0014	Hourly Care Fees
4061				0015	Give Parents a Break Fees
4061				0016	Premier Golf Fees
4061				0017	Program Room Cancellation Fee
4061				0018-0021	Reserved
4062	Income	Operating Revenue	Revenue from Services Provided - Service/Recreation Activity Income	0022	Fishing Income
4062				0023	Hunting Income
4062				0024	Driving Range Income
4062				0025	Golf Cars/Carts Income
4062				0026	Shoe Rental Income
4062				0027	Regular Chapel Offering Income (note 3)
4062				0028	Guest Revenue (Room Only) VQ
4062				0029	Housekeeping Services (Perm Party) VQ
4062				0030	Conference Room Revenue
4062				0031	Conference Room Refreshments VQ
4062				0032	NGIS Recap Revenue
4062				0033	Ground School Instruction Revenue
4062				0034	Flight Hours Sales
4062				0035	In Flight Instruction
4062				0036	Community Center
4062				0037	Leisure Skills Revenue
4062				0038	Camping (<10 Sites)
4062				0039	Arts & Craft Program
4062				0040-0043	Reserved
4063	Income	Operating Revenue	Revenue from Services Provided - Discounts	0044	Coupon and Special Offer Discounts
4063				0045	Preferred Plus Members Discounts (AFMC only)
4063				0046	Activity Revenue Discounts Members First
4063				0047-0050	Reserved
4064	Income	Operating Revenue	Revenue from Services Provided - Dues	0051	Dues and Members Discount
4064				0052	Dues-BWO Subsidy (PACAF Use Only)
4064				0053-0056	Reserved
4065	Income	Operating Revenue	Revenue from Services Provided - Instructional Fees	0057	Instructional Fees - PIC AF*
4065				0058	Instructional Fees - PIC ARMY*
4065				0059	Instructional Fees - PIC NAVY*
4065				0060	Instructional Fees - PIC MARINES*
4065				0061	Instructional Fees- BWO (PACAF Only)*
4065				0062-0065	Reserved
4066	Income	Operating Revenue	Revenue from Services Provided - Admission/Entry Fees	0066	Admission/Entry Fees - NRA Chicago*
4066				0067	Admission/Entry Fees - Programming for Success*
4066				0068	Admission/Entry Fees - NRPA Workshop*
4066				0069	Admission/Entry Fees - School Age Workshop*
4066				0070	Admission/Entry Fees - Skills ITT Workshop*
4066				0071	Admission/Entry Fees-BWO Subsidy (PACAF Use Only)
4066				0072-0075	Reserved
4067	Income	Operating Revenue	Revenue from Services Provided - Program Revenue	0076	Program Revenue E1-E5
4067				0077	Program Revenue E6-O3
4067				0078	Program Revenue O4-O10
4067				0079	Program Revenue Retired & Non DoD
4067				0080	Program Revenue Recreation Fees
4067				0081	Program Revenue Pack & Wrap
4067				0082	Program Revenue Slot Machines
4067				0083	Program Revenue No Show
4067				0084-0087	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
4068	Income	Operating Revenue	Revenue from Services Provided - Special Events Income	0088	Special Events Revenue
4068				0089-0092	Reserved
4069	Income	Operating Revenue	Revenue from Services Provided - Other	0093	Tour Revenue
4069				0094	ITT Travel Revenue
4069				0095	Receive Designated Offering (note 3)
4069				0096	Donation Income (note 3)
4069				0097	BWO Special AAFES GOJ Subsidy
4069				0098	Guaranteed Participation Income
4069				0099	Royalties Income
4069				0100-0103	Reserved
4070 - 4079	Income	Operating Revenue	Reserved	0068 - 9999	Reserved
4080	Income	Operating Revenue	Concessionaire Revenue	0000	Concessionaire Revenue
4081	Income	Operating Revenue	Concessionaire Revenue - Concession Income	0001	Concessionaire Commission Income
4081				0002	VTO Concession Fee Income
4081				0003	Concessionaire 2
4081				0004	Concessionaire 3
4081				0005	Concessionaire 4
4081				0006	Concession Income - Food
4081				0007	Concession Income - FTI Food
4081				0008	Concession Income - FTI Bar
4081				0009-0012	Reserved
4082	Income	Operating Revenue	Concessionaire Revenue - Catering	0013	Concession Income - Catering Food
4082				0014	Concession Income - Catering Bar
4082				0015-0018	Reserved
4083	Income	Operating Revenue	Concessionaire Revenue - Travel	0019	Commercial Travel Office Commission Income
4083				0020	Leisure Travel Commissions
4083				0021	Travel Service Commission
4083				0022-0025	Reserved
4084	Income	Operating Revenue	Concessionaire Revenue - Other Commissions	0026	Public/Private Venture Income
4084				0027	Consignment Income
4084				0028	Concession Income - Retail
4084				0029	Recycling Commissions
4084				0030	Money Orders/Travelers Ck
4084				0031	Auto Sales
4084				0032	Postage Stamps
4084				0033-0036	Reserved
4085 - 4099	Income	Operating Revenue	Reserved	0037 - 9999	Reserved
4100	Income	Operating Revenue	Rental Revenue	0000	Rental Revenue
4101	Income	Operating Revenue	Rental Revenue - Rental and Usage Fees	0001	Rental and Usage Fees Income
4101				0002	Rental Space Revenue
4101				0003	Video Movies
4101				0004-0007	Reserved
4102	Income	Operating Revenue	Rental Revenue - Equipment	0008	Rental Equipment Revenue
4102				0009	Recreational Equipment Rental (Cat C)
4102				0010-0013	Reserved
4103 - 4119	Income	Operating Revenue	Reserved	0014 - 9999	Reserved
4120	Income	Operating Revenue	Amusements Revenue	0000	Amusements Revenue

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
4121	Income	Operating Revenue	Amusements Revenue - Amusement Machine Income (Non-Concessionaire)	0001	Amusement Machine Income (Non-Concessionaire)
4121				0002-0005	Reserved
4122	Income	Operating Revenue	Amusements Revenue - Amusement Machine Income	0006	Amusement Machine Income
4122				0007	Amusement Vending Machine Commissions
4122				0008-0011	Reserved
4123 - 4139	Income	Operating Revenue	Reserved	0012 - 9999	Reserved
4140	Income	Operating Revenue	Gaming Revenue	0000	Gaming Revenue
4141	Income	Operating Revenue	Gaming Revenue - ARM Distribution Payable (IMCOM G-9 Only)	0001	ARM Distribution Payable (IMCOM G-9 Only)
4141				0002-0005	Reserved
4142	Income	Operating Revenue	Gaming Revenue - ARM Expense Reimbursement Income (OCONUS Only)	0006	ARM Expense Reimbursement Income (OCONUS Only)
4142				0007-0010	Reserved
4143	Income	Operating Revenue	Gaming Revenue - Gaming	0011	Slot Machine Income
4143				0012	Electronic Bingo Revenue-Wagers
4143				0013	Electronic Bingo Expense-Winnings
4143				0014-0017	Reserved
4144 - 4159	Income	Operating Revenue	Reserved	0018 - 9999	Reserved
4160	Income	Operating Revenue	Other APF Revenue	0000	Other APF Revenue
4161	Income	Operating Revenue	Other APF Revenue - UFM/USA Income	0001	UFM Income – Central MOA – Payroll
4161				0002	UFM Income – Central MOA – Non-payroll
4161				0003	UFM/USA Income – Local MOA – Payroll
4161				0004	UFM/USA Income – Local MOA – Non-payroll
4161				0005	UFM Income – Special - Payroll
4161				0006	UFM Income – Special – Non-payroll
4161				0007-0010	Reserved
4162	Income	Operating Revenue	Other APF Revenue - Other Appropriated Fund Income	0011	Other Appropriated Fund Income
4162				0012-0015	Reserved
4163	Income	Operating Revenue	Other APF Revenue - DSCP	0016	DSCP Management Fee
4163				0017	DSCP Retail Loss Allow
4163				0018	DSCP Recovered Mil Clo
4163				0019	DSCP Other Income
4163				0020-0023	Reserved
4164	Income	Operating Revenue	Other APF Revenue - Reim for NAFI Services	0024	Reim For NAFI Services
4164				0025-0028	Reserved
4165 - 4179	Income	Operating Revenue	Reserved	0029 - 9999	Reserved
4180	Income	Operating Revenue	Reimbursement Revenue	0000	Reimbursement Revenue
4181	Income	Operating Revenue	Reimbursement Revenue - Foreign Government	0001	Foreign Government
4181				0002-0005	Reserved
4182	Income	Operating Revenue	Reimbursement Revenue - USDA	0006	USDA Income
4182				0007	USDA Reimbursement
4182				0008-0011	Reserved
4183	Income	Operating Revenue	Reimbursement Revenue - State Education Reimbursement	0012	State Education Reimbursement
4183				0013	State Pre-K Program Reimbursement

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
4183				0014	State Pre-K Extended Care Program
4183				0015-0018	Reserved
4184	Income	Operating Revenue	Reimbursement Revenue - Other Reimbursements	0019	Income from Allocation of Expenses
4184				0020	Athletic Hosting Reimbursements (USMA Only)
4184				0021-0024	Reserved
4185 - 4199	Income	Operating Revenue	Reserved	0025 - 9999	Reserved
4200	Income	Operating Revenue	Commercial Sponsorship Revenue	0000	Commercial Sponsorship Revenue
4201	Income	Operating Revenue	Commercial Sponsorship Revenue - Sponsorship Revenue	0001	Commercial Sponsorship Revenue
4201				0002	Sponsorship Income
4201				0003	Catering Sponsorship Revenue
4201				0004-0007	Reserved
4202 - 4219	Income	Operating Revenue	Reserved	0008 - 9999	Reserved
4220	Income	Operating Revenue	Inter NAFI Revenue	0000	Inter NAFI Revenue
4221	Income	Operating Revenue	Inter NAFI Revenue - Payments Received	0001	Payment Received for Other MOAs
4221				0002	Payment Received for ESM (MAJCOM)
4221				0003	Payment Received for Strategic Sourcing MOA
4221				0004	Payment Received for UFM (Joint Base Army Component Only)
4221				0005	Payment Received for UFM- Family Covenant (Joint Base Army Component Only)
4221				0006	Payment Received for UFM - Supplies (Joint Base Army Component Only)
4221				0007	Payment Received for UFM - Supplies (Joint Base Army Component Only)
4221				0008-0011	Reserved
4222	Income	Operating Revenue	Inter NAFI Revenue - Reimbursements	0012	UFM Personnel Reimbursement (JB Eustis)*
4222				0013	UFM Non-Personnel Reimbursement (JB Eustis)*
4222				0014-0017	Reserved
4223	Income	Operating Revenue	Inter NAFI Revenue - Central Fund	0018	Central Fund Operating Grants
4223				0019	Central Fund UFM Grant
4223				0020-0023	Reserved
4224	Income	Operating Revenue	Inter NAFI Revenue - HQ	0024	HQ-Vendor Support Income
4224				0025	HQ-Aetna ASO Fee Income
4224				0026	HQ-Composite Ins Prem
4224				0027	HQ-Med/Dent Premium Incom
4224				0028	HQ-Employer Benefit Share
4224				0029-0032	Reserved
4225	Income	Operating Revenue	Inter NAFI Revenue - Other	0033	Other Operating Grants
4225				0034	INTER FUND SUPPORT SERVICES
4225				0035	Activity Revenue Discounts - Army Family Covenant
4225				0036-0039	Reserved
4226 - 4239	Income	Operating Revenue	Reserved	0040 - 9999	Reserved
4240	Income	Operating Revenue	Other Operating Revenue	0000	Other Operating Revenue
4241	Income	Operating Revenue	Other Operating Revenue - Communications Services Income	0001	TV and Radio Rights Income

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
4241				0002	Local Telephone Income
4241				0003	Lodging Telephone Revenue
4241				0004	Telephone Revenue VQ
4241				0005	Navy Motion Picture Rentals
4241				0006-0009	Reserved
4242	Income	Operating Revenue	Other Operating Revenue - Fees and Charges	0010	Dues and Assessments Income
4242				0011	Late Charge Assessment Income
4242				0012	Unofficial Travel Surcharge Income
4242				0013	Forfeited Layaway Sales Income
4242				0014	Service Charge Income
4242				0015	POV Registration Fee Income (Europe Only)
4242				0016	Returned Check Service Charge Income
4242				0017	Support/Service Fees
4242				0018	Support/Service Fees - Gratuities
4242				0019	Dues
4242				0020	Other Revenue Basic Service Charge
4242				0021	Initiation/Transfer Fee
4242				0022-0025	Reserved
4243	Income	Operating Revenue	Other Operating Revenue - Overages	0026	Cash Overage Income
4243				0027	Inventory Overage Income
4243				0028-0031	Reserved
4244	Income	Operating Revenue	Other Operating Revenue - Program Grant Income	0032	Program and Brochure Income
4244				0033-0036	Reserved
4245	Income	Operating Revenue	Other Operating Revenue - Gifts and Donations Income	0037	Gifts and Donations Income
4245				0038-0041	Reserved
4246	Income	Operating Revenue	Other Operating Revenue - Recycling	0042	Recyclable Material Income (Grant/Distribution)
4246				0043	Recyclable Material Income (MWR Operation)
4246				0044-0047	Reserved
4247	Income	Operating Revenue	Other Operating Revenue - Foreign Currency Accommodation Fees	0048	Foreign Currency Accommodation Fees - USD
4247				0049	Foreign Currency Accommodation Fees - Yen
4247				0050	Foreign Currency Accommodation Fees - Won
4247				0051	Foreign Currency Accommodation Fees - Euro
4247				0052	Foreign Currency Accommodation Fees - Kroner
4247				0053	Foreign Currency Accommodation Fees - Sterling
4247				0054	Foreign currency Accommodation Fees - Lira Turkish
4247				0055-0058	Reserved
4248	Income	Operating Revenue	Other Operating Revenue - Exchanges	0059	NEX Distribution Ship Store Profit
4248				0060	NEX Distribution Direct
4248				0061	NEX Distribution Vending Machines
4248				0062	NEX Distribution CNI
4248				0063	NEX Div Fdsrv/Concessionaire
4248				0064	NEXCOM Dividend Operations
4248				0065	AAFES Dividend Operations
4248				0066	AAFES Dividend Direct
4248				0067	AAFES Other Income
4248				0068-0071	Reserved
4249	Income	Operating Revenue	Other Operating Revenue - Miscellaneous Other	0072	Other Revenue Dry Cleaning
4249				0073	Other Revenue Laundry
4249				0074	Other Revenue Alterations



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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
4249				0075	Other Revenue Purchase Card Rebate
4249				0076	CLAS Revenue Sharing Fee
4249				0077	Other Revenue - Unrecorded Deposits
4249				0078	Concerts & Circuit Tour Income
4249				0079	Navy Sports Income Offset
4249				0080	Other Revenue-Joint Services Funding
4249				0081	Other Revenue-MOA Overhead
4249				0082	Other Revenue Employee Meals
4249				0083	Foreign Currency Gain
4249				0084	Advertising Revenue
4249				0085	Lost Damaged NAF Property
4249				0086	Payment Received for Services Rendered-Military Phenomenon
4249				0087	Operations Contracted Services VQ
4249				0088	Funding for MWR During Special Security Conditions
4249				0089	Payment Received for Non-Strategic Sourcing MOA
4249				0090	Insurance Premiums Income (IMCOM G-9 Only)
4249				0091	Food Purchase Rebate Income
4249				0092	Garnishment Processing Income (NFS Only)
4249				0093	Abandoned Automobile Income
4249				0094	IMCOM G-9 Sponsored Promotions
4249				0095	Cadet Athlete At-Home Meal Reimbursement (USMA Only)
4249				0096	Drawdown Surcharge Income (HQ Level) (note 3)
4249				0097	Warehouse Price Variance Income
4249				0098-0101	Reserved
4250 - 4259	Income	Operating Revenue	Reserved	0102 - 9999	Reserved
4260	Income	Operating Revenue	UFM / USA Revenue	0000	UFM / USA Revenue
4261	Income	Operating Revenue	UFM / USA Revenue - Academy	0001	NCAA Revenue (Academy Use Only)
4261				0002	Mountain West Conference Revenue (Academy Use Only)
4261				0003-0006	Reserved
4262	Income	Operating Revenue	UFM / USA Revenue - UFM Offset	0007	UFM Offset Prior Year
4262				0008	UFM Offset MIPR
4262				0009-0012	Reserved
4263	Income	Operating Revenue	UFM / USA Revenue - UFM APF Offset	0013	UFM APF Offset CDH Subsidy Exp
4263				0014	UFM APF Offset Training
4263				0015	UFM APF Offset Minor Property
4263				0016	UFM APF Offset Labor Cost
4263				0017	UFM APF Offset Supplies Cost
4263				0018	UFM APF Offset Contractual Cst
4263				0019	UFM APF Offset Maintenance Cst
4263				0020	UFM APF Offset Other Ops Cost
4263				0021	UFM APF Offset Fixed Assets
4263				0022	UFM APF Offset Communications
4263				0023	UFM APF Offset Travel&Per Diem
4263				0024	UFM APF Offset Transportation
4263				0025-0028	Reserved
4264 - 4279	Income	Operating Revenue	Reserved	0029 - 9999	Reserved
4280	Income	Operating Revenue	Intra NAFI Revenue	0000	Intra NAFI Revenue
4281	Income	Operating Revenue	Intra NAFI Revenue - Intra NAFI	0001	Intra NAFI Revenue

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
4281				0002	Intrafund Transaction Revenue
4281				0003-0006	Reserved
4282 - 4299	Income	Operating Revenue	Reserved	0007 - 9999	Reserved
4300	Income	Operating Revenue	Advertising Revenue	0000	Advertising Revenue
4301	Income	Operating Revenue	Advertising Revenue - Advertising	0001	Advertising Revenue
4301				0002-0005	Reserved
4302 - 4319	Income	Operating Revenue	Reserved	0006 - 9999	Reserved
4320	Income	Operating Revenue	Grants Revenue	0000	Grants Revenue
4321	Income	Operating Revenue	Grants Revenue - Grants	0001	Grants Revenue
4321				0002-0005	Reserved
4322 - 4339	Income	Operating Revenue	Reserved	0006 - 9999	Reserved
4340 - 4999	Income	Operating Revenue	Reserved	0000 - 9999	Reserved
5000	Expenses	Operating Expenses	Purchases	0000	Purchases
5001	Expenses	Operating Expenses	Purchases - Purchases	0001	Purchases
5001				0002	Athletic Food Purchase (ACD Use Only)
5001				0003	Warehouse/Storeroom Requisitions
5001				0004-0007	Reserved
5002	Expenses	Operating Expenses	Purchases - Resale	0008	Transportation Cost and Commissary Surcharge - Resale Merchandise
5002				0009-0012	Reserved
5003	Expenses	Operating Expenses	Purchases - Transfers	0013	Transfers from Other Funds
5003				0014	Transfers from Other Locations/Departments
5003				0015-0018	Reserved
5004	Expenses	Operating Expenses	Purchases - MEFF	0019	MEFF- Purchases
5004				0020	MEFF- Transportation Cost and Commissary Surcharge
5004				0021-0024	Reserved
5005	Expenses	Operating Expenses	Purchases - Gross Purchases	0025	Gross Purchases
5005				0026	Gross Purchases-Gasoline
5005				0027	Gross Purchases-Cost Vari
5005				0028	Gross Purchases Non-RMS
5005				0029-0032	Reserved
5006	Expenses	Operating Expenses	Purchases - Cost of Goods Sold	0033	Cost of Goods Sold, Inventory Overages
5006				0034	Freight
5006				0035	Non-RMS Freight
5006				0036-0039	Reserved
5007 - 5019	Expenses	Operating Expenses	Reserved	0040 - 9999	Reserved
5020	Expenses	Operating Expenses	Purchases Discounts and Allowances	0000	Purchases Discounts and Allowances
5021	Expenses	Operating Expenses	Purchases Discounts and Allowances - Purchase Returns and Allowances	0001	Trade/Dsply Perform Allow
5021				0002	Purchases Cost Adjustment
5021				0003	Prior Year Receivers
5021				0004-0007	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5022	Expenses	Operating Expenses	Purchases Discounts and Allowances - Transfers	0008	Transfers to Other Funds
5022				0009	Transfers to Other Locations/Departments
5022				0010-0013	Reserved
5023	Expenses	Operating Expenses	Purchases Discounts and Allowances - MEFF	0014	MEFF- Discounts Earned
5023				0015	MEFF- Prime Vendor rebate
5023				0016-0019	Reserved
5024	Expenses	Operating Expenses	Purchases Discounts and Allowances - Other Inventory Reductions	0020	Mdse Short/Damaged In Tra
5024				0021	Whse Merc Percent Adjust
5024				0022	Warehouse/Storerroom Issues
5024				0023	Free Goods
5024				0024-0027	Reserved
5025	Expenses	Operating Expenses	Purchases Discounts and Allowances - Cash Discounts	0028	Cash Discount/Resale
5025				0029	Cash Discounts - Gas
5025				0030	Cash Discounts/Resale - N
5025				0031-0034	Reserved
5026	Expenses	Operating Expenses	Purchases Discounts and Allowances - Other Discounts	0035	Trade/Volume Discounts
5026				0036	Discounts Earned
5026				0037	Discounts Lost
5026				0038	Discounts Taken
5026				0039	Prime Vendor Rebate
5026				0040-0043	Reserved
5027	Expenses	Operating Expenses	Purchases Discounts and Allowances - Invoice Adjustments	0044	Vendor Invoice Adj - Gas
5027				0045	Vendor Invoice Adj - Non-
5027				0046	Vendor Invoice Adjustment
5027				0047	Vendor Price Chg Support
5027				0048-0051	Reserved
5028	Expenses	Operating Expenses	Purchases Discounts and Allowances - Returns	0052	Returned Purchases Non-RM
5028				0053	Returned Purchases
5028				0054-0057	Reserved
5029	Expenses	Operating Expenses	Purchases Discounts and Allowances - Surveys	0058	Surveys Non-RMS
5029				0059	Surveys
5029				0060-0063	Reserved
5030 - 5039	Expenses	Operating Expenses	Reserved	0064 - 9999	Reserved
5040	Expenses	Operating Expenses	Cost of Goods Sold	0000	Cost of Goods Sold
5041	Expenses	Operating Expenses	Cost of Goods Sold - Cost of Goods Sold	0001	Cost of Goods Sold
5041				0002	Cost Of Goods Sold (SAP)
5041				0003	Customer Rejected Goods
5041				0004	Employee Meal Credits
5041				0005	Flower Shop
5041				0006	Flower Shop Ns Use
5041				0007	Prime Vendor Rebate
5041				0008	Tickets
5041				0009	Rental Resale
5041				0010	Arts & Crafts
5041				0011	Community Center
5041				0012-0015	Reserved
5042	Expenses	Operating Expenses	Cost of Goods Sold - Promotions Expense	0016	Promotions Expense
5042				0017-0020	Reserved
5043	Expenses	Operating Expenses	Cost of Goods Sold - Resale	0021	Resale Merchandise Spoilage, Breakage, and Obsolescence

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5043				0022-0025	Reserved
5044	Expenses	Operating Expenses	Cost of Goods Sold - MEFF	0026	MEFF- Beginning Inventory
5044				0027	MEFF- Ending Inventory
5044				0028-0031	Reserved
5045	Expenses	Operating Expenses	Cost of Goods Sold - Sundries	0032	Cost Of Sundries Sold
5045				0033	Cost Of Sundries Sold VQ (SAP)
5045				0034-0037	Reserved
5046	Expenses	Operating Expenses	Cost of Goods Sold - Inventory Adjustments	0038	Inventory Price Differences (SAP)
5046				0039	Inventory Count Differences (SAP)
5046				0040	Inventory Shortage
5046				0041	Warehouse/Storeroom Spoilage, Breakage, and Obsolescence
5046				0042-0044	Reserved
5047	Expenses	Operating Expenses	Cost of Goods Sold - Food and Beverages	0045	Gratis Food
5047				0046	Gratis Beverage
5047				0047	Liquor
5047				0048	Beer
5047				0049	Wine
5047				0050	Groceries
5047				0051	Tobacco
5047				0052	Bakery
5047				0053	Dairy
5047				0054	Meat
5047				0055	Produce
5047				0056	Seafood
5047				0057	Soda/Soft Drinks
5047				0058-0061	Reserved
5048 - 5059	Expenses	Operating Expenses	Reserved	0062 - 9999	Reserved
5060 - 5099	Expenses	Operating Expenses	Reserved	0000 - 9999	Reserved
5100	Expenses	Operating Expenses	Wage Expense	0000	Wage Expense
5101	Expenses	Operating Expenses	Wage Expense - US Salaries and Wages	0001	US Salaries and Wages Expense
5101				0002	USDA Payroll Expense - CDC
5101				0003	Train Salary/Wage
5101				0004	
5101				0005	
5101				0006	NAF Payroll
5101				0007-0010	Reserved
5102	Expenses	Operating Expenses	Wage Expense - Foreign Salaries and Wages	0011	Foreign Salaries and Wages Expense (OCONUS Only)
5102				0012	Foreign National Payroll (Overseas only)
5102				0013-0016	Reserved
5103	Expenses	Operating Expenses	Wage Expense - Foreign National Payroll Accrual	0017	Foreign National Payroll Accrual (Japan Use Only)
5103				0018-0021	Reserved
5104	Expenses	Operating Expenses	Wage Expense - US Insurance Benefits	0022	US Workers' Compensation Insurance Expense
5104				0023	US Unemployment Insurance Expense
5104				0024-0027	Reserved
5105	Expenses	Operating Expenses	Wage Expense - Foreign Insurance Benefits	0028	Foreign Workers' Compensation Insurance Expense
5105				0029-0032	Reserved
5106	Expenses	Operating Expenses	Wage Expense - US Wage Adjustments	0033	US Retroactive Wage Increases Expense
5106				0034	Capitalized Payroll Offset
5106				0035-0038	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5107	Expenses	Operating Expenses	Wage Expense - Foreign Wage Adjustments	0039	Foreign Retroactive Wage Increases Expense
5107				0040	Foreign National Payroll Offset
5107				0041-0044	Reserved
5108	Expenses	Operating Expenses	Wage Expense - US Sick Leave	0045	Sick Leave - US Employees
5108				0046	Sick Leave- Disabled Veterans
5108				0047	Sick Leave Expense Foreign National
5108				0048	US Sick Leave Expense
5108				0049-0052	Reserved
5109	Expenses	Operating Expenses	Wage Expense - Foreign Leave	0053	Sick Leave - Foreign National
5109				0054	Annual Leave - Foreign Nationals
5109				0055	Foreign National Annual Leave Transferred or Used
5109				0056	Foreign Annual Leave Expense (OCONUS Only)
5109				0057	Foreign Sick Leave Expense (OCONUS Only)
5109				0058-0061	Reserved
5110	Expenses	Operating Expenses	Wage Expense - US Bonus/Incentive	0062	Bonus/Incentive
5110				0063	Reserved
5110				0064	Reserved
5110				0065	Relocation Bonus
5110				0066	US Employee Bonuses and Awards
5110				0067	Emp Incentive/SER Awards
5110				0068	Reserved
5110				0069-0072	Reserved
5111	Expenses	Operating Expenses	Wage Expense - Foreign Bonus/Incentive	0073	Foreign Employee Bonuses and Awards Expense (OCONUS Only)
5111				0074-0077	Reserved
5112	Expenses	Operating Expenses	Wage Expense - Other Leave	0078	Disaster Leave Expense
5112				0079	Disabled Veteran Leave Expense
5112				0080	Annual Leave Expense Foreign National
5112				0081	Annual Leave - US Employees
5112				0082	Reserved
5112				0083	Reserved
5112				0084	Annual Leave Value Transferred In and Taken
5112				0085	Reserved
5112				0086	Reserved
5112				0087	Home Leave Expense
5112				0088	Administrative Leave
5112				0089	Military Leave
5112				0090	Parental Leave
5112				0091-0093	Reserved
5113	Expenses	Operating Expenses	Wage Expense - Other Wage Expenses	0094	Overtime
5113				0095	Holiday
5113				0096	Differential
5113				0097	Sunday Premium
5113				0098	Payroll Overtime Expense
5113				0099	US Employee Compensatory Time Expense
5113				0100	Comp Time
5113				0101	Army Medical Life Assessment Expense
5113				0102	Capitalized Emp Exp(Contr
5113				0103	Capitalized Labor Cost (Credit GLAC)
5113				0104	Commercial Contracts *
5113				0105-0108	Reserved
5114 - 5119	Expenses	Operating Expenses	Reserved	0109 - 9999	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5120	Expenses	Operating Expenses	Tax Expense	0000	Tax Expense
5121	Expenses	Operating Expenses	Tax Expense - Federal	0001	FICA Tax
5121				0002	Employer's Share of FICA
5121				0003	FICA Tax - USDA Payroll Expense - CDC
5121				0004	OASDI/Medicare Tax
5121				0005-0008	Reserved
5122	Expenses	Operating Expenses	Tax Expense - Other Tax	0009	Seasonal Bonus Taxes Foreign National
5122				0010-0013	Reserved
5123 - 5139	Expenses	Operating Expenses	Reserved	0014 - 9999	Reserved
5140	Expenses	Operating Expenses	Employee Insurance Premium Expense	0000	Employee Insurance Premium Expense
5141	Expenses	Operating Expenses	Employee Insurance Premium Expense - Group Insurance	0001	Group Insurance - US Employees
5141				0002	Group Insurance-HMO
5141				0003	Group Insurance- Medicare Insurance- LN
5141				0004	Group Benefits
5141				0005-0008	Reserved
5142	Expenses	Operating Expenses	Employee Insurance Premium Expense - Foreign Group Insurance	0009	Group Insurance - Foreign Employees
5142				0010	Group Insurance - Foreign Employees LTC
5142				0011-0014	Reserved
5143	Expenses	Operating Expenses	Employee Insurance Premium Expense - Foreign Insurance and Tax Expense (OCONUS Only)	0015	Foreign Unemployment Insurance Taxes Expense (OCONUS Only)
5143				0016	Foreign Medical Insurance Taxes Expense (OCONUS Only)
5143				0017	Foreign Welfare and Pension Taxes Expense (OCONUS Only)
5143				0018-0021	Reserved
5144	Expenses	Operating Expenses	Employee Insurance Premium Expense - Health/Disability	0022	Employer's Share of Health and Life Insurance Expense
5144				0023	Prem-Medical-Health Benefit Plan-Cash *
5144				0024	Health/Disability Insurance Cost
5144				0025	Health/Disability Premium Inv
5144				0026	Health/Disability Plan Claims
5144				0027	Health/Disability Plan Ee Contribution
5144				0028	Health/Disability Admin Fees
5144				0029	DoD Uniform Health Cost Share
5144				0030-0033	Reserved
5145	Expenses	Operating Expenses	Employee Insurance Premium Expense - Life Insurance	0034	Life Insurance Cost
5145				0035	Life Insurance Premium Inv
5145				0036	Life Insurance Ee Contribution
5145				0037	Prem-Life/ADD-Cash *
5145				0038	Contra-Life/ADD-Premium*
5145				0039-0042	Reserved
5146	Expenses	Operating Expenses	Employee Insurance Premium Expense - Workers' Compensation Insurance	0043	Workers Comp Insurance Cost
5146				0044	Workers Compensation Premium
5146				0045	Workers Compensation Claims
5146				0046	Workers Comp Assessment Fees
5146				0047	Workers Comp Admin Fees
5146				0048-0051	Reserved
5147	Expenses	Operating Expenses	Employee Insurance Premium Expense - Other	0052	Other Benefit Cost/HCR
5147				0053	Capitalized Benefits Offset
5147				0054-0057	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5148 - 5159	Expenses	Operating Expenses	Reserved	0058 - 9999	Reserved
5160	Expenses	Operating Expenses	Retirement Expense	0000	Retirement Expense
5161	Expenses	Operating Expenses	Retirement Expense - Employer's Share of Retirement Plan Contributions Expense	0001	Retirement Air Force ER Contributions
5161				0002	Retirement Army ER Contributions
5161				0003	Retirement Marines ER Contributions
5161				0004	Retirement FERS ER Contributions
5161				0005	Retirement CSRS ER Contributions
5161				0006	Retirement NAF ER Contributions
5161				0007	Retirements Benefits-Contractual(Academy Use only)
5161				0008-0011	Reserved
5162	Expenses	Operating Expenses	Retirement Expense - Employer's Share of Retirement Plan Contributions Expense - Foreign Nationals	0012	Retirement Benefits - Foreign Nationals
5162				0013-0016	Reserved
5163	Expenses	Operating Expenses	Retirement Expense - Thrift Savings	0017	Thrift Savings Plan - Employer
5163				0018	Employer's Share of Thrift Savings Plan Expense
5163				0019	Employer's TSP Expense
5163				0020-0023	Reserved
5164	Expenses	Operating Expenses	Retirement Expense - Employer's Share of 401K Expense	0024	Employer's 401K Expense
5164				0025	401K Employer Match
5164				0026	401K Employer Match - Air Force
5164				0027	401K Employer Match - Army
5164				0028	401K Employer Match - NEXCOM
5164				0029	401K Employer Match - Marines
5164				0030-0033	Reserved
5165	Expenses	Operating Expenses	Retirement Expense - Other 401K Expenses	0034	401K Admin Fees
5165				0035	401K Offset
5165				0036	401 Administrative Surcharge Expense
5165				0037-0040	Reserved
5166	Expenses	Operating Expenses	Retirement Expense - Other Retirement Expenses	0041	Retirement Benefits - US Payroll
5166				0042	Post Retirement Benefit Costs
5166				0043	Periodic Pension Costs (Net)
5166				0044	Group Retirement
5166				0045	US Post-Retirement Medical Benefits Assessment
5166				0046	Employer's FERS and CSRS Expense
5166				0047	Premium Retiree HMO *
5166				0048-0051	Reserved
5167 - 5179	Expenses	Operating Expenses	Reserved	0052 - 9999	Reserved
5180	Expenses	Operating Expenses	Flexible Spending Account Administrative Expense	0000	Flexible Spending Account Administrative Expense
5181	Expenses	Operating Expenses	Flexible Spending Account Administrative Expense	0001	Flexible Spending Account Administrative Expense
5181				0002	FSA Administration Fee Expense
5181				0003-0006	Reserved
5182 - 5199	Expenses	Operating Expenses	Reserved	0007 - 9999	Reserved
5200	Expenses	Operating Expenses	Other Employee Benefit Expense	0000	Other Employee Benefit Expense

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5201	Expenses	Operating Expenses	Other Employee Benefit Expense - US Employee Severance Pay Expense	0001	Severance Benefits - US Employees
5201				0002-0005	Reserved
5202	Expenses	Operating Expenses	Other Employee Benefit Expense - Foreign Severance Benefits	0006	Severance Benefits - Foreign National
5202				0007	Foreign Employee Separation Pay Expense (OCONUS Only)
5202				0008-0011	Reserved
5203	Expenses	Operating Expenses	Other Employee Benefit Expense - U.S. Citizens Benefits	0012	US Citizens Benefits - Training
5203				0013	US Citizens Benefits - PBAs
5203				0014	US Citizens Benefits - Non-PBA Awards
5203				0015	US Citizens Benefits - LQA
5203				0016	US Citizens Benefits - Post Allowance
5203				0017	US Citizens Benefits - Post Differential
5203				0018	US Citizens Benefits - Hazardous Duty
5203				0019	US Citizens Benefits - Reservist Differential
5203				0020	US Citizens Benefits - Counseling/Assistance Benefit
5203				0021	Reserved
5203				0022	Employee Benefits Other
5203				0023-0026	Reserved
5204	Expenses	Operating Expenses	Other Employee Benefit Expense - Foreign Nationals Benefits	0027	Foreign Nationals Benefits - Meals (Overseas only)
5204				0028	Foreign Nationals Benefits - Training (Overseas only)
5204				0029	Foreign Nationals Benefits - Awards (Overseas only)
5204				0030	Foreign Nationals Benefits- Industrial Accident Compensation Insurance Expense- LN
5204				0031	Other Benefits-Foreign Employees (OCONUS Only)
5204				0032-0035	Reserved
5205	Expenses	Operating Expenses	Other Employee Benefit Expense - Workers' Compensation	0036	Workers' Compensation - USDA Expense
5205				0037	Unemployment Insurance Cost
5205				0038	Unemployment Compensation Claims
5205				0039-0042	Reserved
5206	Expenses	Operating Expenses	Other Employee Benefit Expense - Unemployment Compensation	0043	Unemployment Compensation - USDA Expense
5206				0044	Unemployment Compensation- EIP (Employment Insurance Plan)- LN
5206				0045-0048	Reserved
5207	Expenses	Operating Expenses	Other Employee Benefit Expense - Miscellaneous	0049	Post Allowance Expense (OCONUS Only)
5207				0050	Annual Leave
5207				0051	Sick Leave
5207				0052	Budgeted Personnel Vacanc
5207				0053	L/N Overtime
5207				0054	Medical Exams
5207				0055	Employee Uniforms
5207				0056	Professional Memberships
5207				0057	Living Quarter Allowance
5207				0058	Employee Meals
5207				0059	Reserved
5207				0060	MR Emp Reim(Contra)
5207				0061	Tuition Reimbursement
5207				0062	Employee Contri Local Foreign Salaries
5207				0063	EAP Benefit Cost
5207				0064	DoD Travel Subsidy
5207				0065	Severance Accrual Foreign National



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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5207				0066-0069	Reserved
5208 - 5219	Expenses	Operating Expenses	Reserved	0070 - 9999	Reserved
5220	Expenses	Operating Expenses	Severance Expense	0000	Severance Expense
5221	Expenses	Operating Expenses	Severance Expense - Severance	0001	Severance
5221				0002-0005	Reserved
5222 - 5239	Expenses	Operating Expenses	Reserved	0006 - 9999	Reserved
5240 - 5299	Expenses	Operating Expenses	Reserved	0000 - 9999	Reserved
5300	Expenses	Operating Expenses	Supplies Expense	0000	Supplies Expense
5301	Expenses	Operating Expenses	Supplies Expense - Office Supplies	0001	Admin Supplies
5301				0002	Office Supplies
5301				0003	Packing
5301				0004	Printing & Reproduction
5301				0005	Training Material
5301				0006-0009	Reserved
5302	Expenses	Operating Expenses	Supplies Expense - Uniforms/Wardrobe	0010	Wardrobe
5302				0011	Uniforms (ACD Use Only)
5302				0012	Uniforms Expense
5302				0013-0016	Reserved
5303	Expenses	Operating Expenses	Supplies Expense - Golf	0017	Chemicals (Golf Only)
5303				0018	San; Seed; Sod (Golf Only)
5303				0019	Pesticides (Golf Only)
5303				0020	Fungicides (Golf Only)
5303				0021	Insecticides (Golf Only)
5303				0022	Growth Regulators (Golf Only)
5303				0023-0026	Reserved
5304	Expenses	Operating Expenses	Supplies Expense - MEFF	0027	MEFF (Paper Products for the dining facility; to go boxes; plastic utensils; etc.)
5304				0028	Smallwares - MEFF (kitchen utensils; chafing dishes; knives; etc.)
5304				0029-0032	Reserved
5305	Expenses	Operating Expenses	Supplies Expense - Smallwares	0033	Smallwares Bar Utensils
5305				0034	Smallwares Glassware
5305				0035	Smallwares Silver
5305				0036	Smallwares China
5305				0037	Smallwares Kitchen Utensils
5305				0038	Tableware, Kitchenware, Linen, and Uniforms Expense
5305				0039-0042	Reserved
5306	Expenses	Operating Expenses	Supplies Expense - Hospitality	0043	Linen, Towels, Bedding Supplies
5306				0044	Cleaning Tools And Supplies
5306				0045	Hospitality Amenities VIP
5306				0046	Guest Supplies Expense (ALF and MEDCOM Program KH Only)
5306				0047	Guest Room Newspapers
5306				0048	Flowers and Decorations Expense
5306				0049	Floral Arrangements
5306				0050	Menus
5306				0051	Tour Related
5306				0052	Consumable Amenities
5306				0053	Nonconsumable Amenities VQ
5306				0054-0057	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5307	Expenses	Operating Expenses	Supplies Expense - Program Supplies	0058	Club Card Program (AF Use Only)*
5307				0059	Sustainment Program (AF Use Only)*
5307				0060	AF Directed (Lodging Use Only)
5307				0061-0064	Reserved
5308				0065-0069	Reserved
5309	Expenses	Operating Expenses	Supplies Expense - CYP	0070	Reserved
5309				0071	CYP USDA Supply Expense
5309				0072	CYP USDA Food Expense
5309				0073	Child Care Food
5309				0074-0077	Reserved
5310	Expenses	Operating Expenses	Supplies Expense - Equipment	0078	Computer Equipment
5310				0079	Computer Equipment UFM
5310				0080	Expendable Equipment (Equipment under \$1K)
5310				0081-0084	Reserved
5311	Expenses	Operating Expenses	Supplies Expense - Utilities	0085	Utilities Kitchen Fuel
5311				0086	Utilities Fuel/Diesel
5311				0087	Utilities Fuel/Gas
5311				0088	Electrical
5311				0089	Lighting
5311				0090	Petroleum, Oil, and Lubrications POL
5311				0091-0094	Reserved
5312	Expenses	Operating Expenses	Supplies Expense - Miscellaneous	0095	Miscellaneous
5312				0096	A/R Statement Expense
5312				0097	Misc Check Orders/Related Charges*
5312				0098	Corporate Prism*
5312				0099	USA Practice*
5312				0100	Hardware Tools
5312				0101	Swimming Pool
5312				0102	Lock & Key
5312				0103	DP
5312				0104	Chemicals
5312				0105	MWR License Expense
5312				0106	USDA Offset
5312				0107-0110	Reserved
5313-5319	Expenses	Operating Expenses	Reserved	0111 - 9999	Reserved
5320	Expenses	Operating Expenses	Non-Capitalized Furniture, Fixtures and Equipment Expense	0000	Non-Capitalized Furniture, Fixtures and Equipment Expense
5321	Expenses	Operating Expenses	Non-Capitalized Furniture, Fixtures and Equipment Expense - UFM	0001	Capital Items – UFM
5321				0002	Minor Property UFM
5321				0003	CF UFM Grant Minor Property Expense
5321				0004	CF UFM Grant Fixed Asset Expense
5321				0005	Computer Equip UFM
5321				0006-0009	Reserved
5322	Expenses	Operating Expenses	Non-Capitalized Furniture, Fixtures and Equipment Expense - APF Property & Equipment	0010	UFM APF Fixed Asset Expense
5322				0011-0014	Reserved
5323	Expenses	Operating Expenses	Non-Capitalized Furniture, Fixtures and Equipment Expense - MOA	0015	Furniture Fixtures & Equipment MOA Expensed (AF Use Only)
5323				0016	Facilities & Improvements MOA Expensed (AF Use Only)
5323				0017-0020	Reserved
5324	Expenses	Operating Expenses	Non-Capitalized Furniture, Fixtures and Equipment Expense - Minor Equipment	0021	Minor Equipment

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5324				0022	Expendable Furniture and Equipment Expense
5324				0023-0026	Reserved
5325-5339	Expenses	Operating Expenses	Reserved	0027 - 9999	Reserved
5340	Expenses	Operating Expenses	Repairs and Maintenance Expense	0000	Repairs and Maintenance Expense
5341	Expenses	Operating Expenses	Repairs and Maintenance Expense - Fund Owned	0001	Maintenance and Repair Fund Owned
5341				0002	Maintenance and Repair Fund Owned - Commercial Sponsorship*
5341				0003	Maintenance and Repair - MEFF
5341				0004-0007	Reserved
5342	Expenses	Operating Expenses	Repairs and Maintenance Expense - Non-Fund Owned	0008	Maintenance and Repair Non-Fund Owned
5342				0009	Maintenance and Repair Non-Fund Owned - MEFF
5342				0010-0013	Reserved
5343				0014-0020	Reserved
5344	Expenses	Operating Expenses	Repairs and Maintenance Expense - Gaming	0021	Slot Machine Maintenance Expense
5344				0022-0025	Reserved
5345	Expenses	Operating Expenses	Repairs and Maintenance Expense - Aircraft	0026	Aircraft Maintenance Routine
5345				0027	Aircraft Maintenance Overhaul
5345				0028-0031	Reserved
5346	Expenses	Operating Expenses	Repairs and Maintenance Expense - Vehicles	0032	Vehicle Maintenance and Repair Expense
5346				0033	Vehicle Maintenance & Gas
5346				0034-0037	Reserved
5347	Expenses	Operating Expenses	Repairs and Maintenance Expense - Facilities	0038	Facilities Maintenance and Repair Expense
5347				0039	Repairs & Maint Grounds & Landscaping
5347				0040	Repairs & Maint Painting
5347				0041	Repairs & Maint Plumbing
5347				0042	Repairs & Maint Tile
5347				0043	Maintenance and Repair - Irrigation (Golf Only)
5347				0044	Maintenance and Repair - Pinsetter Parts (Bowling Only)
5347				0045	Repairs & Maint Bldg Interior Sustainment
5347				0046	Repairs & Maint Bldg Exterior Sustainment
5347				0047-0050	Reserved
5348	Expenses	Operating Expenses	Repairs and Maintenance Expense - Equipment	0051	Repairs & Maint FF&E
5348				0052	Repairs & Maint Health Club Equip Rep
5348				0053	Repairs & Maint Laundry Equip Repair
5348				0054	Repairs & Maint Kitchen Equip
5348				0055	Repairs & Maint Office Equipment
5348				0056	Repairs & Maint Television
5348				0057	Repairs & Maint Pool Equipment
5348				0058	Repairs & Maint Air Conditioning
5348				0059-0062	Reserved
5349-5359	Expenses	Operating Expenses	Reserved	0063 - 9999	Reserved
5360	Expenses	Operating Expenses	Communication Expense	0000	Communication Expense
5361	Expenses	Operating Expenses	Communication Expense - Telephone-Internet/Cable Services	0001	Telephone
5361				0002	Cable/Satellite Service
5361				0003	Internet 4G
5361				0004	Internet Wifi
5361				0005	MPLS Network

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5361				0006-0018	Reserved
5363	Expenses	Operating Expenses	Communication Expense - Other Communications	0019	Commercial Communication Expense
5363				0020	Electronic Communications
5363				0021	Accounts Receivable Statement Expense
5363				0022	Postage
5363				0023-0026	Reserved
5364-5379	Expenses	Operating Expenses	Reserved	0027 - 9999	Reserved
5380	Expenses	Operating Expenses	Utilities Expense	0000	Utilities Expense
5381	Expenses	Operating Expenses	Utilities Expense - Utilities	0001	Trash Disposal
5381	Expenses	Operating Expenses	Reserved	0002-0010	Reserved
5383-5399	Expenses	Operating Expenses	Reserved	0011 - 9999	Reserved
5400	Expenses	Operating Expenses	Rental Expense	0000	Rental Expense
5401	Expenses	Operating Expenses	Rental Expense - Operating Leases	0001	Operating Leases
5401				0002	Equipment Rental Dp
5401				0003	Mopic Rental
5401				0004	Storage Facility
5401				0005	Corporate Prism *
5401				0006	Perf Allow *
5401				0007	Supply Expense
5401				0008-0011	Reserved
5402	Expenses	Operating Expenses	Rental Expense - Commercial Sponsorship	0012	Commercial Sponsorship *
5402				0013-0016	Reserved
5403	Expenses	Operating Expenses	Rental Expense - Programs	0017	Club Card Program (AF Use Only)*
5403				0018	Sustainment Program (AF Use Only)*
5403				0019-0027	Reserved
5404	Expenses	Operating Expenses		0023-0027	Reserved
5405-5419	Expenses	Operating Expenses	Reserved	0028 - 9999	Reserved
5420	Expenses	Operating Expenses	General Liability Premium Expense	0000	General Liability Premium Expense
5421	Expenses	Operating Expenses	General Liability Premium Expense - Property	0001	Building and Contents Insurance Expense
5421				0002	Prop/Liab Self Insurance Claims
5421				0003-0006	Reserved
5422	Expenses	Operating Expenses	General Liability Premium Expense - Insurance	0007	Insurance Premiums Expense
5422				0008	Insurance & Bonding
5422				0009	NFC Insurance Expense
5422				0010-0013	Reserved
5423-5439	Expenses	Operating Expenses	Reserved	0014 - 9999	Reserved
5440	Expenses	Operating Expenses	Depreciation and Amortization Expense	0000	Depreciation and Amortization Expense
5441	Expenses	Operating Expenses	Depreciation and Amortization Expense - Buildings	0001	Buildings Depreciation Expense
5441				0002	Building Improvements Depreciation Expense
5441				0003	Maintenance and Repair of Facilities Deprecation Exp
5441				0004	Depreciation/Amortization Fixed Assets Facilities and Improvements
5441				0005-0008	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5442	Expenses	Operating Expenses	Depreciation and Amortization Expense - Land	0009	Land Improvements Depreciation Expense
5442				0010	Breeding Livestock Depreciation Expense
5442				0011	MWR CF Depr Exp Buildings
5442				0012	Depr Expense Bldg & Facil Improvements
5442				0013	MWR CF Depr Exp Bldg Improvements
5442				0014	Depreciation Alt/Impro
5442				0015-0018	Reserved
5443	Expenses	Operating Expenses	Depreciation and Amortization Expense - Furniture, Fixtures, and Equipment	0019	Amortization-Expendable (Bulk) Equipment
5443				0020	Amortization-Expendable (Bulk) Equipment - APF (Lodging Only)
5443				0021	Depreciation/Amortization NAF Fixed Assets Furniture and Equipment
5443				0022	Depreciation/Amortization APF Fixed Assets Furniture and Equipment (Lodgin Only)
5443				0023	Depr Expense Computer Equipment
5443				0024	Depr Expense Furn Fixtures & Equip
5443				0025	MWR CF Depr Exp FF&E
5443				0026-0029	Reserved
5444	Expenses	Operating Expenses	Depreciation and Amortization Expense - Vehicles	0030	Depr Expense Vehicles
5444				0031	MWR CF Depr Exp Vehicles
5444				0032-0035	Reserved
5445	Expenses	Operating Expenses	Depreciation and Amortization Expense - Amortization - Intangible Assets	0036	Intangible Assets
5445				0037	Amortization on NAF Capital Lease Expense
5445				0038-0041	Reserved
5446-5459	Expenses	Operating Expenses	Reserved	0042 - 9999	Reserved
5460	Expenses	Operating Expenses	Travel Expense	0000	Travel Expense
5461	Expenses	Operating Expenses	Travel Expense - Training	0001	Training Travel Expense
5461				0002	Operational Travel Expense
5461				0003	PCS Expense
5461				0004	Mass Transit Subsidy Expense
5461				0005-0008	Reserved
5462	Expenses	Operating Expenses	Travel Expense - Travel & Transport of Persons	0009	Travel & Transport of Persons (note 3)
5462				0010	Travel/Transportation of Persons - TDY
5462				0011	Travel/Transportation of Persons - PCS
5462				0012	TDY Perdiem(ACD Use Only)
5462				0013	Team Travel/Transportation (ACD Use Only)
5462				0014	Team Travel Lodging (ACD Use Only)
5462				0015	Commercial Travel (ACD Use Only)
5462				0016	Travel/Transportation-Media/Ors (ACD Use Only)
5462				0017	Travel/Transportation Person-Local National
5462				0018	Travel Non Staff (Air Force Use Only)*
5462				0019	Travel Non Staff - Commercial Sponsorship *
5462				0020	Travel Non Staff PCS (Air Force Use Only)*
5462				0021	Travel Non Staff - Club Card Program (AF Use Only)*
5462				0022	Travel Non Staff - Sustainment Program (AF Use Only)*
5462				0023	Per Diem (L+M+IE)
5462				0024	Reserved
5462				0025	Airfare
5462				0026	Reserved
5462				0027	Miscellaneous Travel

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5462				0028	Reserved
5462				0029-0032	Reserved
5463	Expenses	Operating Expenses	Travel Expense - Employee Relocation	0033	Employee Relocation Expense
5463				0034	Employee Relocate Exp HH Goods
5463				0035-0039	Reserved
5464-5479	Expenses	Operating Expenses	Reserved	0040 - 9999	Reserved
5480	Expenses	Operating Expenses	Transportation Expense	0000	Transportation Expense
5481	Expenses	Operating Expenses	Transportation Expense - Transport	0001	Travel & Transport of Things (note 3)
5481				0002	Warehouse Surcharge
5481				0003-0006	Reserved
5482	Expenses	Operating Expenses	Reserved	0007	Reserved
5482				0008-0011	Reserved
5483-5499	Expenses	Operating Expenses	Reserved	0012 - 9999	Reserved
5500	Expenses	Operating Expenses	Training / Professional Development	0000	Training / Professional Development
5501	Expenses	Operating Expenses	Training / Professional Development - Training Expense	0001	Training Expense
5501				0002	Registration Fees - Career Program Registrants *
5501				0003	Professional Development
5501				0004	Conference & Training
5501				0005-0009	Reserved
5502-5519	Expenses	Operating Expenses	Reserved	0010 - 9999	Reserved
5520	Expenses	Operating Expenses	IT Services Expense	0000	IT Services Expense
5521	Expenses	Operating Expenses	IT Services Expense	0001	IT Services Expense
5521				0002-0005	Reserved
5522-5539	Expenses	Operating Expenses	Reserved	0006 - 9999	Reserved
5540-5560	Expenses	Operating Expenses	Reserved	0000 - 9999	Reserved
5580	Expenses	Operating Expenses	Reimbursed Common Support Expense	0000	Reimbursed Common Support Expense
5581	Expenses	Operating Expenses	Reimbursed Common Support Expense - Reimbursed Common Support	0001	Common Service Fund Expense
5581				0002	Civilian Personnel Services Expense
5581				0003	Administrative Support Branch Expense
5581				0004	Contractual Services Expense
5581				0005	NAF AO Services
5581				0006	APF-Reimburse Maid Service
5581				0007	SSC Services
5581				0008	HRO Services
5581				0009	SSC Payroll Services
5581				0010-0013	Reserved
5582	Expenses	Operating Expenses	Reimbursed Common Support Expense - Central	0014	Central Procurement Office Expense
5582				0015	Central Accounting Office Expense
5582				0016-0019	Reserved
5583-5599	Expenses	Operating Expenses	Reserved	0020 - 9999	Reserved
5600	Expenses	Operating Expenses	Claims Expense	0000	Claims Expense
5601	Expenses	Operating Expenses	Claims Expense - Medical	0001	Medical Health Benefits Plan Cash *

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5601				0002	Contra Claims - Med Post Retirement *
5601				0003	WC 2nd Injury Cash/2nd Injury Claim Cost *
5601				0004-0007	Reserved
5602	Expenses	Operating Expenses	Claims Expense - Unemployment	0008	Unemployment Comp Cash/Unemployment Claims Paid *
5602				0009-0012	Reserved
5603	Expenses	Operating Expenses	Claims Expense - Reserves	0013	EOY Case Reserves (Air Force Use Only)*
5603				0014	2nd Injury Case Reserves *
5603				0015-0018	Reserved
5604	Expenses	Operating Expenses	Claims Expense - Aero	0019	Aero Hull Cash/Aero Hull Claims *
5604				0020	Aero Liability Cash/Aero Liability Claims *
5604				0021-0024	Reserved
5605	Expenses	Operating Expenses	Claims Expense - Insurance IBNR	0025	Insurance IBNR Claims *
5605				0026	Insurance IBNR Reserves *
5605				0027	Insurance IBNR Reserves Workers' Comp *
5605				0028	Insurance IBNR Reserves Asset *
5605				0029	Insurance IBNR Reserves Liability *
5605				0030	Insurance IBNR Aero Hull *
5605				0031	Insurance IBNR Aero Liability *
5605				0032	Insurance IBNR Unemployment *
5605				0033-0036	Reserved
5606	Expenses	Operating Expenses	Claims Expense - Other Claims	0037	Tort
5606				0038	Asset cash /Asset Insurance Claims *
5606				0039	General Liability Cash/General Liability Claims *
5606				0040	Accrual *
5606				0041-0044	Reserved
5607-5619	Expenses	Operating Expenses	Reserved	0045 - 9999	Reserved
5620	Expenses	Operating Expenses	Grants Expense	0000	Grants Expense
5621	Expenses	Operating Expenses	Grants Expense - IMCOM G-9 Only	0001	Grant Expense (IMCOM G-9 Only)
5621				0002-0005	Reserved
5622	Expenses	Operating Expenses	Grants Expense - Facility Grants	0006	Facility Grants
5622				0007-0010	Reserved
5623	Expenses	Operating Expenses	Grants Expense - Field Support	0011	Field Support Grants
5623				0012	Field Support Grants - Equip
5623				0013	Field Support Equipment Grants UFM
5623				0014	Field Support Minor Property Grants UFM
5623				0015	Field Support Other Grants UFM
5623				0016-0019	Reserved
5624	Expenses	Operating Expenses	Grants Expense - Central Fund	0020	Central Fund Ufm Grant Expense
5624				0021-0024	Reserved
5625-5639	Expenses	Operating Expenses	Reserved	0025 - 9999	Reserved
5640	Expenses	Operating Expenses	UFM and USA Operating Offset Expense	0000	UFM and USA Operating Offset Expense
5641	Expenses	Operating Expenses	UFM and USA Operating Offset Expense UFM and USA	0001	UFM and USA Operating Offset Expense
5641				0002-0005	Reserved
5642-5659	Expenses	Operating Expenses	Reserved	0006 - 9999	Reserved
5660	Expenses	Operating Expenses	Inter NAFI Expense	0000	Inter NAFI Expense

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5661	Expenses	Operating Expenses	Inter NAFI Expense - Inter Fund Support Services Expense	0001	Inter Fund Support Services Expense
5661				0002	Inter Fund Support Services Exp
5661				0003	Intercompany Labor
5661				0004	Intercompany Labor
5661				0005-0008	Reserved
5662-5679	Expenses	Operating Expenses	Reserved	0009 - 9999	Reserved
5680	Expenses	Operating Expenses	Intra NAFI Expense	0000	Intra Expense
5681	Expenses	Operating Expenses	Intra NAFI Expense - Intra NAFI	0001	Intrafund Transaction Expense
5681				0002-0005	Reserved
5682	Expenses	Operating Expenses	Intra NAFI Expense - Labor	0006	Intracompany Labor
5682				0007	Intracompany Labor
5682				0008-0011	Reserved
5683	Expenses	Operating Expenses	Intra NAFI Expense - Business Office	0012	Business Office CYP Support
5683				0013	Business Office CYP Support
5683				0014-0017	Reserved
5684	Expenses	Operating Expenses	Intra NAFI Expense - MWR	0018	Intra MWR Services Rend/Recd
5684				0019	Intra MWR Services Rend/Recd
5684				0020-0023	Reserved
5685	Expenses	Operating Expenses	Intra NAFI Expense - NGIS	0024	Intra NGIS Services Rend/Recd
5685				0025-0028	Reserved
5686	Expenses	Operating Expenses	Intra NAFI Expense - Intra MCCC Expense	0029	Intra MCCC Expense
5686				0030-0033	Reserved
5687-5699	Expenses	Operating Expenses	Reserved	0034 - 9999	Reserved
5700	Expenses	Operating Expenses	Contract Services Expense	0000	Contract Services Expense
5701	Expenses	Operating Expenses	Contract Services Expense - Training	0001	Instructors
5701				0002	Instructor Expense
5701				0003	Instructor Contract Inflight
5701				0004-0007	Reserved
5702	Expenses	Operating Expenses	Contract Services Expense - MEFF	0008	MEFF Contractor
5702				0009	MEFF AB1
5702				0010	MEFF Contractor - FTE
5702				0011-0014	Reserved
5703	Expenses	Operating Expenses	Contract Services Expense - Sports and Activities	0015	Coaches(Academy Use only)
5703				0016	Sports Activities Expense
5703				0017-0020	Reserved
5704	Expenses	Operating Expenses	Contract Services Expense - Insurance	0021	Self Insurance Premium
5704				0022	Self Insurance Deductible
5704				0023	Other Liability Insurance
5704				0024-0027	Reserved
5705	Expenses	Operating Expenses	Contract Services Expense - Contingency Operations	0028	Contingency Operations AB1
5705				0029	Contingency Operations Contractors
5705				0030-0033	Reserved
5706	Expenses	Operating Expenses	Contract Services Expense - Contracted Services	0034	Custodial Expense
5706				0035	Operations Contracted Services
5706				0036	Professional Business Services
5706				0037	Consulting Services



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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5706				0038	Audit/Inventory Svcs
5706				0039	Maintenance Contracts
5706				0040	Study & Review
5706				0041	Protective Services
5706				0042	Payroll Processing Contract
5706				0043	West Point Army Athletics Outside Svcs Exp (USMA Only)
5706				0044-0047	Reserved
5707	Expenses	Operating Expenses	Contract Services Expense - Systems and Applications	0048	Application Development Prof Svcs G/A
5707				0049	Reserved
5707				0050	Application Support Prof Svcs G/A
5707				0051	Reserved
5707				0052	System Accreditation Expense G/A
5707				0053	Reserved
5707				0054	Cloud Managed Svc Subscription Exp G/A
5707				0055	Reserved
5707				0056	Cloud/Infrastructure Prof Svcs Exp G/A
5707				0057-0061	Reserved
5708	Expenses	Operating Expenses	Contract Services Expense - Employees	0062	Employee Background Check
5708				0063	Management
5708				0064	APF Foreign National Reimbursed Payroll
5708				0065	Contract Services Expense - APF US Reimbursed Payroll
5708				0066	Contracted Labor
5708				0067-0070	Reserved
5709	Expenses	Operating Expenses	Contract Services Expense - Contractual Expense	0071	Contractual Expense Grounds Maintenance
5709				0072	Contractual Expense Pest Control
5709				0073	Contractual Expense Trash Removal
5709				0074	Contractual Expense Fire Safety Emergency
5709				0075	Contractual Expense
5709				0076	Cloud Managed Services Expense Ufm
5709				0077	Cdh Subsidy Expense
5709				0078-0082	Reserved
5710	Expenses	Operating Expenses	Contract Services Expense - Other	0083	Officials
5710				0084	Commercial Sponsorship *
5710				0085	Wardrobe *
5710				0086	BOS (AETC Base Use Only)
5710				0087	A76 (AETC Base Use Only)
5710				0088	Bank Service Charge Expense
5710				0089	Subscriptions & Dues
5710				0090	Army Share/Slot Revenue
5710				0091	Official Functions
5710				0092	Project Validation Assessments
5710				0093	Recruiting
5710				0094-0097	Reserved
5711-5719	Expenses	Operating Expenses	Reserved	0098 - 9999	Reserved
5720	Expenses	Operating Expenses	Advertising and Promotion Expense	0000	Advertising and Promotion Expense
5721	Expenses	Operating Expenses	Advertising and Promotion Expense - Promotions	0001	Promotions Expense
5721				0002	Door Prize and Promotion Expense (note 4)
5721				0003	Club Member Promotion Discount
5721				0004	Membership Night
5721				0005	Prizes
5721				0006	Prizes - Commercial Sponsorship*
5721				0007	Promotional F&B
5721				0008	Sales Promotion
5721				0009-0012	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5722	Expenses	Operating Expenses	Advertising and Promotion Expense - Advertising	0013	Advertising Expense
5722				0014	Advertising - Commercial Sponsorship*
5722				0015	Marketing Expense VQ
5722				0016	Promotional Printing
5722				0017	Advertising Newspaper
5722				0018	Advertising & Promotion
5722				0019	Advert/Prom (Contra)
5722				0020-0023	Reserved
5723-5739	Expenses	Operating Expenses	Reserved	0024 - 9999	Reserved
5740	Expenses	Operating Expenses	Entertainment Expense	0000	Entertainment Expense
5741	Expenses	Operating Expenses	Entertainment Expense - General Entertainment Expense	0001	General Entertainment Expense
5741				0002	Entertainment/Tickets
5741				0003	Entertainment Contract
5741				0004	Motion Picture
5741				0005-0008	Reserved
5742	Expenses	Operating Expenses	Entertainment Expense - Entertainers	0009	Entertainers
5742				0010	Entertainers - Com/Mil*
5742				0011	Entertainers - PMEA*
5742				0012	Entertainers - Lodging*
5742				0013	Entertainers - Commercial Sponsorship*
5742				0014	Entertainment Bands
5742				0015-0018	Reserved
5743	Expenses	Operating Expenses	Entertainment Expense - Special Events Entertainment Expense	0019	Entertainment Expense - Special Events Entertainment Expense
5743				0020	Entertainment Socials
5743				0021-0024	Reserved
5744-5759	Expenses	Operating Expenses	Reserved	0025 - 9999	Reserved
5760	Expenses	Operating Expenses	Credit Cards Expense	0000	Credit Cards Expense
5761	Expenses	Operating Expenses	Credit Cards Expense - Credit Cards Expense	0001	Commercial Credit Card Expense
5761				0002	Credit Card Expenses - Chargebacks
5761				0003	Credit Card Expenses - MEFF
5761				0004	Credit Card Sales
5761				0005	Debit/Credit Card
5761				0006-0009	Reserved
5762-5779	Expenses	Operating Expenses	Reserved	0010 - 9999	Reserved
5780	Expenses	Operating Expenses	Bad Debt Expense	0000	Bad Debt Expense
5781	Expenses	Operating Expenses	Bad Debt Expense - Returned Checks	0001	Uncollectible Returned Checks
5781				0002	Uncollectible E-Checks / Charges
5781				0003	Bad Check Expense
5781				0004	Wr-Off Uncoll Bad Check
5781				0005-0008	Reserved
5782	Expenses	Operating Expenses	Bad Debt Expense - Uncollected Special Functions	0009	Uncollected Special Functions
5782				0010-0013	Reserved
5783	Expenses	Operating Expenses	Bad Debt Expense - Other Write-offs	0014	Recoursed Account Writeoff Expense
5783				0015	Wr-Off Other Uncoll
5783				0016-0019	Reserved
5784-5799	Expenses	Operating Expenses	Reserved	0020 - 9999	Reserved
5800	Expenses	Operating Expenses	Laundry and Dry Cleaning Expense	0000	Laundry and Dry Cleaning Expense

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5801	Expenses	Operating Expenses	Laundry and Dry Cleaning Expense - Commercial Sponsorship	0001	Laundry and Linen - Commercial Sponsorship *
5801				0002-0005	Reserved
5802	Expenses	Operating Expenses	Reserved	0006	Reserved
5802				0007-0010	Reserved
5803	Expenses	Operating Expenses	Laundry and Dry Cleaning Expense - Supplies	0011	Supplies Dry Cleaning
5803				0012	Supplies Laundry Chemicals
5803				0013-0016	Reserved
5804-5819	Expenses	Operating Expenses	Reserved	0017 - 9999	Reserved
5820	Expenses	Operating Expenses	Commercial Sponsorship Expense	0000	Commercial Sponsorship Expense
5821	Expenses	Operating Expenses	Commercial Sponsorship Expense	0001	Commercial Sponsorship Expense - Commercial Sponsorship Expense
5821				0002-0005	Reserved
5822	Expenses	Operating Expenses	Commercial Sponsorship Expense - Supply Expense	0006	Supply Expense
5822				0007-0010	Reserved
5823-5839	Expenses	Operating Expenses	Reserved	0011 - 9999	Reserved
5840	Expenses	Operating Expenses	Other Operating Expense	0000	Other Operating Expense
5841	Expenses	Operating Expenses	Other Operating Expense - Other Operating Expense	0001	Other Operating Expense
5841				0002-0005	
5842	Expenses	Operating Expenses	Other Operating Expense - Inventory	0006	Resale Merchandise Spoilage, Breakage, and Obsolescence Expense
5842				0007	Warehouse/Storeroom Spoilage, Breakage, and Obsolescence Expense
5842				0008	Inventory Shortage Expense
5842				0009	Customer Rejected Goods Expense
5842				0010	Warehouse Price Variance Expense
5842				0011	Spoilage and Breakage
5842				0012	Spoilage and Breakage - MEFF
5842				0013	Central Stores Overage
5842				0014	Storeroom Overage
5842				0015	Storage & Tiedown
5842				0016	Central Stores Shortage
5842				0017	Spillage/Spoilage Exp
5842				0018	Storeroom Shortage VQ
5842				0019-0022	Reserved
5843	Expenses	Operating Expenses	Other Operating Expense - Service and Administration Fees	0023	FSA Administration Fee Expense
5843				0024	Audit Expense
5843				0025	Studies and Analysis Expense
5843				0026	Payroll Service Expense
5843				0027	Volunteer Service Expense
5843				0028	Data Processing Expense
5843				0029	Ice Expense
5843				0030	Collection Agency Expense
5843				0031	Computer Services
5843				0032	Bank Serv Chg/Wire Trans
5843				0033	Surveys-Non Resale
5843				0034	DPP Service Fee
5843				0035	Consultant/Contractor Fees
5843				0036	Consultant Fees/Document Imaging *
5843				0037	Consultant Fees/Genex and Crawford EICMP *
5843				0038	Consultant/Contractor Fees - Plan Administrator *

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5843				0039	Consultant/Contractor Fees - Club Card Program (AF Use Only)*
5843				0040	Consultant/Contractor Fees - Sustainment Program (AF Use Only)*
5843				0041	Bank Fees and Charges
5843				0042	Reimbursable Management Expenses
5843				0043	Management Fee Expense - MEFF
5843				0044	General and Admin (G&A) Fee
5843				0045	General and Admin (G&A) Fee - Contingency (AF Use Only)*
5843				0046	General and Admin (G&A) Fee - FTE
5843				0047	Miscellaneous Operating Expenses - Plan Administrator (AF Use Only)*
5843				0048	Miscellaneous Operating Expenses Ticket Master Surcharge
5843				0049	Child Care Services
5843				0050-0053	Reserved
5844	Expenses	Operating Expenses	Other Operating Expense - Vehicle Expenses	0054	Vehicle Operating Expense
5844				0055	Vehicle License Plate Expense (IMCOM Europe Only)
5844				0056	Vehicle Decal Expense (IMCOM Europe Only)
5844				0057-0060	Reserved
5845	Expenses	Operating Expenses	Other Operating Expense - Sports/Athletics	0061	Awards and Trophies Expense
5845				0062	Sports Officials Expense
5845				0063	Scouting Expense
5845				0064	Cadet Athletic At-Home Meal Expense (USMA Only)
5845				0065	Visiting Team Billeting and Meals Expense
5845				0066	Game Officials (Academy Use Only)
5845				0067	Athletic Hosting Expense (USMA Only)
5845				0068	Navy Sports Expense
5845				0069	Reserved
5845				0070	Miscellaneous Operating Expenses Waterski Expense
5845				0071-0074	Reserved
5846	Expenses	Operating Expenses	Other Operating Expense - Employee Expenses	0075	Manager's Expense
5846				0076	BWO Reduction (Contra)
5846				0077	Capitalized Labor Costs (Note: a credit GLAC)
5846				0078	Miscellaneous Operating Expenses Staff Uniforms
5846				0079	Miscellaneous Operating Expenses - DOD NAF Wage *
5846				0080	Miscellaneous Operating Expenses- BWO (PACAF Only)*
5846				0081	Annuity Expense (IMCOM G-9 Only)
5846				0082	Miscellaneous Operating Expenses - USAFE UK Admin Pen
5846				0083-0086	Reserved
5847	Expenses	Operating Expenses	Other Operating Expense - Dividends	0087	Dividend Expense (MWR Funds)
5847				0088-0091	Reserved
5848	Expenses	Operating Expenses	Other Operating Expense - Construction	0092	Major Construction Expense (IMCOM G-9 Only)
5848				0093-0096	Reserved
5849	Expenses	Operating Expenses	Other Operating Expense - Franchise Fees	0097	Franchise Royalty Fee Expense
5849				0098	Franchise Management Fee Expense
5849				0099	Royalty Fees

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5849				0100	Franchise Fees
5849				0101-0104	Reserved
5850	Expenses	Operating Expenses	Other Operating Expense - Gaming	0105	Bingo Prize Expense
5850				0106	Bingo Awards/Prizes Expense
5850				0107	Amusement Machine Operating Expense
5850				0108-0111	Reserved
5851	Expenses	Operating Expenses	Other Operating Expense - Utilities	0112	Cable/Pay TV Expense
5851				0113	APF Cable Services (Lodging Only)
5851				0114-0117	Reserved
5852	Expenses	Operating Expenses	Other Operating Expense - Religious Education and Support	0118	Religious Education (note 3)
5852				0119	Religious Support (Adult) (note 3)
5852				0120	Religious Support (Children) (note 3)
5852				0121	Religious Support (Command) (note 3)
5852				0122	Religious Support (Enhancement) (note 3)
5852				0123	Religious Support (Family Life) (note 3)
5852				0124	Religious Support (Music) (note 3)
5852				0125	Religious Support (Youth) (note 3)
5852				0126	Religious Support (Foreign Language) (note 3)
5852				0127-0130	Reserved
5853	Expenses	Operating Expenses	Other Operating Expense - Postage, Subscriptions, and Dues	0131	Postage, Subscriptions, and Dues - Perf Allow*
5853				0132	Postage, Subscriptions, and Dues - Corporate Prism*
5853				0133	Postage, Subscriptions, and Dues - Commercial Sponsorship*
5853				0134-0137	Reserved
5854	Expenses	Operating Expenses	Other Operating Expense - Printing Costs	0138	Printing Costs - Perf Allow*
5854				0139	Printing Costs - Commercial Sponsorship*
5854				0140	Printing Costs - Corporate Prism*
5854				0141	Printing Costs - Club Card Program (AF Use Only)*
5854				0142-0145	Reserved
5855	Expenses	Operating Expenses	Other Operating Expense - Other Promotional Expenses	0146	Other Promotional Expenses Partnership Funds *
5855				0147	Other Promotional Expenses - Commercial Sponsorship*
5855				0148	Other Promotional Expenses - USA Practice*
5855				0149	Other Promotional Expenses - Other MOA
5855				0150	Other promotional Expenses - MEFF
5855				0151	Other Promotinoal Expenses - Club Card Program (AF Use Only)*
5855				0152	Other Promotional Expenses- BWO (PACAF Only)*
5855				0153	Program and Brochure Expense
5855				0154	Miscellaneous Operating Expenses - Catalogs *
5855				0155	Coupons
5855				0156	Name Brand Coupons
5855				0157	Membership Transfer Coupons
5855				0158	MAJCOM Promotional Coupon
5855				0159	Coupons- Base AFCC Promotion
5855				0160-0163	Reserved
5856	Expenses	Operating Expenses	Other Operating Expense - Training Expenses	0164	Training Expense
5856				0165	Advanced Club Management Course *
5856				0166	Aero Club Management Course *
5856				0167	Club Management Course *
5856				0168	Bowling Management Course *

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5856				0169	ITT Management Course *
5856				0170	Advance Golf Management Course *
5856				0171	Superintendent Course -Turf Management *
5856				0172	Retail Managers Course *
5856				0173	PIC Research and Development *
5856				0174	Club Management Skills (PIC FandB) *
5856				0175	Armed Forces Aquatic Session *
5856				0176	Food Services Specialties Course (PIC) *
5856				0177	Quick Serve Management Course (PIC) *
5856				0178	Golf Managers Users Friend MIS Training *
5856				0179	PGA Golf Professional Training Program *
5856				0180	Golf Management Skills (Food and Beverage Mgmt) *
5856				0181	Golf Course Superintendent Training *
5856				0182	Superintendent Educational Research Training *
5856				0183	Club Managers Aloha MIS Training *
5856				0184	Training Course - Club Card Program *
5856				0185	Profit Seminar *
5856				0186	Worldwide Training (AF Use Only)*
5856				0187	Arts and Crafts Skills Development *
5856				0188	Bowling Managers Continuous Training *
5856				0189	Bowling Mechanic Training *
5856				0190	Bowling Region Workshop *
5856				0191	Bowling Marketing Workshop *
5856				0192	Bowling Management Skills *
5856				0193	Bowling and Golf Customer Service Leadership *
5856				0194	AF Club Catering Workshop *
5856				0195	Bingo Seminar *
5856				0196	Club Managers Conference *
5856				0197	Culinary Skills (PIC) *
5856				0198	COP/PIC *
5856				0199	Outdoor Recreation Symposium *
5856				0200	Outdoor Equipment Check/Rent/Resale *
5856				0201	Outdoor Programming Courses *
5856				0202	Bicycle Programming *
5856				0203	Bowling Pro Shop Training *
5856				0204	Bowling Managers Qubica MIS Training *
5856				0205	RECTRAC (ODR Managers) *
5856				0206	Flight Syllabus *
5856				0207	Auto Skills Development *
5856				0208	Club Managers/MAJCOM Workshop (Cust Srv) *
5856				0209	Golf Management Course (AM) *
5856				0210	Lodging Managers Conference *
5856				0211	Training - Partnership *
5856				0212	Training - Commercial Sponsorship *
5856				0213	PIC Operations (AF Use Only)*
5856				0214	Golf Pure Training (AF Use Only)*
5856				0215-0218	Reserved
5857	Expenses	Operating Expenses	Other Operating Expense - Variances	0219	Cash Shortage/Overage
5857				0220	Cash Shortage Expense
5857				0221	Cash Variance
5857				0222	Credit Card Variance
5857				0223	Gift Card Issuance Variance
5857				0224	Gift Card Redemption Variance
5857				0225-0228	Reserved
5858	Expenses	Operating Expenses	Other Operating Expense - Awards and Prizes	0229	Awards & Prizes
5858				0230	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5858				0231	Miscellaneous Operating Expenses Non-Employee Awards
5858				0232-0235	Reserved
5859	Expenses	Operating Expenses	Other Operating Expense - Unit Allocation	0236	Unit Allocation Naval Reserve Center
5859				0237	Unit Allocation Naval Recruiting District
5859				0238	Unit Allocation Naval & MC Reserve Center
5859				0239	Unit Allocation Naval Reserve Officer TR CR
5859				0240	Unit Allocation Other (Shore)
5859				0241	Unit Allocation Other (Sea)
5859				0242-0245	Reserved
5860	Expenses	Operating Expenses	Other Operating Expense - DSCP General Admin Overhead	0246	DSCP G&A Ovhd (Contra)
5860				0247	DSCP Gratuitous Alteratio
5860				0248	DSCP Recov'D Clothing Ren
5860				0249	DSCP Assess/Serv Charges
5860				0250	DSCP Defec Clo/Nonrecover
5860				0251	DSCP Short/Damaged Clo
5860				0252	DSCP Inv Over/Short
5860				0253-0256	Reserved
5861	Expenses	Operating Expenses	Other Operating Expense - HQ General Admin Overhead	0257	HQ-Worker Comp Comm Prem
5861				0258	HQ-General Liab Comm Prem
5861				0259	HQ-Property Ins Comm Prem
5861				0260	HQ-Administrator Fees
5861				0261	HQ-Workers Comp Self-Ins
5861				0262	HQ-General Liab Self Ins
5861				0263	HQ-Property Self Ins
5861				0264	HQ-Department Of Labor
5861				0265	HQ-Aetna Claims Expense
5861				0266	HQ-Floral Tribute
5861				0267	HQ-DoD Wage Fix Auth.
5861				0268	HQ-Vendor Support Expense
5861				0269	HQ-FSA Admin Fee
5861				0270	Central Kitchen Operating Exp (CWF Only)
5861				0271	Centrally Funded Audits*
5861				0272	Centrally Funded Audits (Central Books)*
5861				0273	Centrally Funded Audits (PACA Audits)*
5861				0274-0277	Reserved
5862	Expenses	Operating Expenses	Other Operating Expense - Assessments	0278	Needs Assessment Studies
5862				0279	Project Validation Assessment
5862				0280-0283	Reserved
5863	Expenses	Operating Expenses	Other Operating Expense - Taxes and Licenses Expense	0284	Miscellaneous Operating Expenses Taxes and Licenses
5863				0285	Comm Sub-Acct Tax (HQ Level) (note 3)
5863				0286	Drawdown Surcharge (HQ Level) (note 3)
5863				0287	1.5% Quarterly Transfer (note 3)
5863				0288-0291	Reserved
5864	Expenses	Operating Expenses	Other Operating Expense - Trips	0292	Miscellaneous Operating Expenses Trips - Bus
5864				0293	Miscellaneous Operating Expenses Trips - Fishing
5864				0294	Recreational Trip Expense
5864				0295-0298	Reserved
5865	Expenses	Operating Expenses	Other Operating Expense - Claims	0299	Miscellaneous Operating Expenses EEO Claim Paid
5865				0300	Miscellaneous Operating Expenses -Claims /Settlements Paid
5865				0301-0304	Reserved
5866	Expenses	Operating Expenses	Other Operating Expense - IT	0305	reserved
5866				0306	Hardware/IT Subscriptions

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5866				0307	reserved
5866				0308	Software/IT Subscriptions
5866				0309-0312	Reserved
5867	Expenses	Operating Expenses	Other Operating Expense - Grants	0313	Pre-Commissioning Grants
5867				0314	Commissioning Grants
5867				0315	Diplomatic Duty Grants
5867				0316	Midshipmen Grants
5867				0317	Shipyard Grants-No Carriers
5867				0318	Shipyard Grants-Carriers
5867				0319	Supplemental Grants
5867				0320	50/50 ROI Grant To Field
5867				0321-0324	Reserved
5868	Expenses	Operating Expenses	Other Operating Expense - DSCP	0325	Dscp Uncollectible Accts
5868				0326	Dscp Investment Loss
5868				0327-0330	Reserved
5869	Expenses	Operating Expenses	Other Operating Expense - Miscellaneous Expense	0331	Miscellaneous Operating Expenses
5869				0332	Condolences/Memorials Expense (note 6)
5869				0333	Commissions Paid Expense
5869				0334	Deposits Lost Expense
5869				0335	Discount Lost Expense
5869				0336	Interest Expense
5869				0337	Meals and Snack Expense (Restricted to CDS/YA and Lodging Continental Breakfast)
5869				0338	Vending Machine Income Sharing Expense
5869				0339	Guaranteed Participation Expense (USMA Only)
5869				0340	Official Hosting and Representation, and Membership Expense
5869				0341	ARM Distribution Expense (IMCOM G-9 Only)
5869				0342	Army Lodging Fund Surcharge Expense (ALF only)
5869				0343	Gifts and Donations Expense
5869				0344	Pay Designated Offering (Int) (note 3)
5869				0345	Pay Designated Offering (Ext) (note 3)
5869				0346	Self-Help Labor - Contra
5869				0347	Amenities
5869				0348	AF Initiative Expenses (AF Purchased)
5869				0349	Special Occasions
5869				0350	Complimentary Items
5869				0351	Campus Visit Expense (Academy Use Only)
5869				0352	Motion Picture/Film Exps (Academy Use Only)
5869				0353	TDY/Travel/Transportation (Academy Use Only)
5869				0354	Discount Lost
5869				0355	Discount Lost - Commercial Sponsorship *
5869				0356	Aircraft Leasebacks Offset
5869				0357	Ombudsman Expense
5869				0358	reserved
5869				0359	Subscriptions/Publications
5869				0360	DoD Wage Fixing
5869				0361	Recycling Expense
5869				0362	Recreation Expense
5869				0363	Miscellaneous Expense Decorations
5869				0364	Miscellaneous Expense
5869				0365	MCCS Warranty/Guarantee
5869				0366	Overage/Shortage
5869				0367	Gift Cards
5869				0368	Game Guarantee (Academy Use Only)



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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
5869				0369	Mess Supplement
5869				0370	Campus ESM Meal Reimbursement - MEFF
5869				0371	Incentive Fee - MEFF
5869				0372	Miscellaneous Operating Expenses Flowers and Decorations
5869				0373	Miscellaneous Operating Expenses Registration/Entry Fees
5869				0374	Miscellaneous Operating Expenses Special Events
5869				0375	Miscellaneous Operating Expenses Vouchers
5869				0376	Miscellaneous Operating Expenses - Commercial Sponsorship *
5869				0377	Miscellaneous Operating Expenses-A76 (AETC Base Use Only)
5869				0378	Gasoline, Oil & Parts
5869				0379	Ship's Without Ship Store
5869				0380-0383	Reserved
5870-5879	Expenses	Operating Expenses	Reserved	0384 - 9999	Reserved
5880	Expenses	Operating Expenses	Impairment Expense	0000	Impairment Expense
5881	Expenses	Operating Expenses	Impairment Expense - Impairment Expense	0001	Impairment Expense
5881				0002	Reserved
5882-5889	Expenses	Operating Expenses	Reserved	0003 - 9999	Reserved
5900	Expenses	Operating Expenses	Lodging Expense	0000	Lodging Expense
5901	Expenses	Operating Expenses	Lodging - Supplies	0001	Linen Cleaning (Lodging Only)
5901				0002	Paper Supplies (Lodging Only)
5901				0003-0006	Reserved
5902	Expenses	Operating Expenses	Lodging - Expendable Items	0007	Housekeeping & Cleaning Supplies/Equipment (Lodging Only)
5902				0008	Administrative Supplies (Lodging Only)
5902				0009	Linen Purchases (Lodging Only)
5902				0010	Maintenance/Small Equipment (Lodging Only)
5902				0011-0014	Reserved
5903-5919	Expenses	Operating Expenses	Reserved	0015 - 9999	Reserved
5920-5999	Expenses	Operating Expenses	Reserved	0000 - 9999	Reserved
6000	Revenue	Non-Operating Revenue	Interest Revenues	0000	Interest Revenues
6001	Revenue	Non-Operating Revenue	Interest Revenues - Interest	0001	Interest on Loan (AF Only)
6001				0002	Interest Income - Investments *
6001				0003	Interest Income - Checking*
6001				0004	Interest Income - Capital Lease *
6001				0005	Interest Income CFAS
6001				0006-0009	Reserved
6002 - 6019	Revenue	Non-Operating Revenue	Reserved	0010 - 9999	Reserved
6020	Revenue	Non-Operating Revenue	Assessment Revenues	0000	Assessment Revenues

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
6021	Revenue	Non-Operating Revenue	Assessment Revenues - Other Assesments	0001	Other Assesment -Naval Academy
6021				0002	Fee for Service - Income
6021				0003	Accruals (AF Use Only)*
6021				0004	AF Assessment *
6021				0005	Assmnt Rev VQ Sales
6021				0006-0009	Reserved
6022	Revenue	Non-Operating Revenue	Assessment Revenues - Benefits	0010	Assmnt Rev Health/Disability
6022				0011	Benefits Admin Fee Income
6022				0012	Assmnt Revenue Life Ins
6022				0013	Employee Insurance Benefit Plan (AF Use Only)*
6022				0014	Assmnt Rev VQ Benefits/Insur
6022				0015	Assmnt Revenue Retirement
6022				0016	Assmnt Revenue 401K ER Match/Admin Fee
6022				0017	Assmnt Revenue Post Retirement Benefit
6022				0018	Assmnt Revenue Retire Benefits CSRS, FERS,TSP
6022				0019	Assmnt Revenue Worker Comp
6022				0020	Worker's Compensation (AF Use Only)*
6022				0021	Assmnt Revenue Unemp Comp
6022				0022	Unemployment Compensation (AF Use Only)*
6022				0023-0026	Reserved
6023	Revenue	Non-Operating Revenue	Assessment Revenues - Property Insurance	0027	Assmnt Revenue Prop/Liab Ins
6023				0028-0031	Reserved
6024	Revenue	Non-Operating Revenue	Assessment Revenues - HQ	0032	Assmnt Revenue Central Support
6024				0033	HQ-Operating Fund Assess
6024				0034	HQ-CCF Assessment
6024				0035	HQ-AAFES Dividend Assessm
6024				0036	HQ IT Fund Assessment
6024				0037-0040	Reserved
6025	Revenue	Non-Operating Revenue	Assessment Revenues - Gaming	0041	HQ-Gaming Machine Assess
6025				0042-0045	Reserved
6026 - 6039	Revenue	Non-Operating Revenue	Reserved	0046 - 9999	Reserved
6040	Revenue	Non-Operating Revenue	Rebates Revenues	0000	Rebates Income
6041	Revenue	Non-Operating Revenue	Rebates Revenues - Purchase Card	0001	AF Purchase Card Rebate
6041				0002	Government Purchase Card
6041				0003-0006	Reserved
6042	Revenue	Non-Operating Revenue	Rebates Revenues - HQ	0007	Base In-Transit Rebates (HQ Use Only)
6042				0008-0011	Reserved
6043	Revenue	Non-Operating Revenue	Rebates Revenues - Other Rebates and Reimbursements	0012	Vacations Rebates
6043				0013	Bonus Merchandise
6043				0014	Vendor Reimbursement Income

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
6043				0015-0018	Reserved
6044-6059	Revenue	Non-Operating Revenue	Reserved	0019 - 9999	Reserved
6060-6080	Revenue	Non-Operating Revenue	Reserved	0000 - 9999	Reserved
6100	Revenue	Non-Operating Revenue	Retirement Contributions Revenues	0000	Retirement Contributions Income
6101	Revenue	Non-Operating Revenue	Retirement Contributions Revenues - Defined Benefit Pension	0001	Retirement Contribution - Employer NAF *
6101				0002	Retirement Contribution - Employee NAF *
6101				0003-0006	Reserved
6102	Revenue	Non-Operating Revenue	Retirement Contributions Revenues - Defined Post-Retirement Insurance	0007	Contributions - Employer Life ADandD (AF Use Only)*
6102				0008	Contributions -Employer Medical (AF Use Only)*
6102				0009-0012	Reserved
6103	Revenue	Non-Operating Revenue	Retirement Contributions Revenues - Defined Contribution - Participant Contributions	0013	Participant Contributions - EE *
6103				0014	Participant Contributions - ER *
6103				0015-0018	Reserved
6104	Revenue	Non-Operating Revenue	Retirement Contributions Revenues - Defined Contribution - Uninvested Contributions	0019	Uninvested Contr - Prt/RO-CY *
6104				0020	Uninvested Contr - Prt/RO-PY *
6104				0021-0024	Reserved
6105-6119	Revenue	Non-Operating Revenue	Reserved	0025 - 9999	Reserved
6120 - 6160	Revenue	Non-Operating Revenue	Reserved	0000 - 9999	Reserved
6180	Revenue	Non-Operating Revenue	Contribution/Donation Revenues	0000	Contribution/Donation Revenues
6181	Revenue	Non-Operating Revenue	Contribution/Donation Revenues - Contributions and Donations	0001	Contributions and Donations
6181				0002	Contributions From Charitable Sources
6181				0003	Contributions and Donations - Combined Federal Campaign Contributions
6181				0004	Donations / Bequeaths
6181				0005	Contributions, Grants And
6181				0006	Contributions and Donations - Partnership *
6181				0007	Contributions and Donations - Club Card Program (AF Use Only)*
6181				0008-0011	Reserved
6182 - 6199	Revenue	Non-Operating Revenue	Reserved	0012 - 9999	Reserved
6200	Revenue	Non-Operating Revenue	Subsidy Revenues	0000	Subsidy Revenues
6201	Revenue	Non-Operating Revenue	Subsidy Revenues - Profit Distribution Income	0001	ARM Profit Distribution Income (OCONUS Only)
6201				0002-0005	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
6202	Revenue	Non-Operating Revenue	Subsidy Revenues - USDA Income	0006	USDA Income
6202				0007-0010	Reserved
6203	Revenue	Non-Operating Revenue	Subsidy Revenues - Dividends	0011	AMWRF Dividends
6203				0012-0015	Reserved
6204	Revenue	Non-Operating Revenue	Subsidy Revenues - Subsidies	0016	Operating Subsidies
6204				0017	Severance Benefits Subsidy Received
6204				0018	BWO Special AAFES GOJ Subsidy (PACAF Only)
6204				0019	GOJ Personnel Subsidy (PACAF Only)
6204				0020	GOJ Personnel Subsidy Contra (PACAF Only)
6204				0021-0024	Reserved
6205 - 6219	Revenue	Non-Operating Revenue	Reserved	0025 - 9999	Reserved
6220	Revenue	Non-Operating Revenue	Exchange Dividend Revenue	0000	Exchange Dividend Revenue
6221	Revenue	Non-Operating Revenue	Exchange Dividend Revenue - Allocations	0001	Allocation - NEXCOM Base Level Dividends
6221				0002	Allocations-Supplemental Dividends
6221				0003-0006	Reserved
6222	Revenue	Non-Operating Revenue	Exchange Dividend Revenue - AAFES/NEXCOM	0007	Exchange Dividend Revenue - AAFES/NEXCOM PROFIT DIST
6222				0008	AAFES Dividends (Air Force Only)*
6222				0009-0012	Reserved
6223	Revenue	Non-Operating Revenue	Exchange Dividend Revenue - Other Exchange Dividends	0013	Other Dividends (Air Force Use Only)*
6223				0014-0017	Reserved
6224 - 6239	Revenue	Non-Operating Revenue	Reserved	0018 - 9999	Reserved
6240	Revenue	Non-Operating Revenue	Other Dividend Revenue	0000	Other Dividend Revenue
6241	Revenue	Non-Operating Revenue	Other Dividend Revenue - Other	0001	Other Dividend Revenue
6241				0002-0005	Reserved
6242 - 6259	Revenue	Non-Operating Revenue	Reserved	0006 - 9999	Reserved
6260	Revenue	Non-Operating Revenue	Unusual and/or Infrequent Revenue	0000	Unusual and/or Infrequent Revenue
6261	Revenue	Non-Operating Revenue	Unusual and/or Infrequent Revenue - Prior Year Adjustment	0001	Prior Year Adjustment
6261				0002-0005	Reserved
6261-6279	Revenue	Non-Operating Revenue	Reserved	0006 - 9999	Reserved
6280	Revenue	Non-Operating Revenue	Recycling Revenue	0000	Recycling Revenue

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
6281	Revenue	Non-Operating Revenue	Recycling Revenue	0001	Recycling Revenue
6281				0002-0005	Reserved
6282-6299	Revenue	Non-Operating Revenue	Reserved	0006 - 9999	Reserved
6300-6320	Revenue	Non-Operating Revenue	Reserved	0000 - 9999	Reserved
6340	Revenue	Non-Operating Revenue	Realized Gains (Losses) for Foreign Currency	0000	Realized Gains and Losses for Foreign Currency Income
6341	Revenue	Non-Operating Revenue	Realized Gains (Losses) for Foreign Currency - Currency Conversion Gain/Loss	0001	USD
6341				0002	Yen
6341				0003	Won
6341				0004	Euro
6341				0005	Kroner
6341				0006	Sterling
6341				0007-0010	Reserved
6342-6359	Revenue	Non-Operating Revenue	Reserved	0011 - 9999	Reserved
6360	Revenue	Non-Operating Revenue	Realized Gains (Losses) for Sale of Investments	0000	Realized Gains (Losses) for Sale of Investments Income
6361	Revenue	Non-Operating Revenue	Realized Gains (Losses) for Sale of Investments - Sale of Investments	0001	Gain - Sale of Investment *
6361				0002-0005	Reserved
6362	Revenue	Non-Operating Revenue	Realized Gains (Losses) for Sale of Investments - Sale of Securities	0006	Gain on Sale of Securities
6362				0007	Loss on Sale of Securities
6362				0008	Prem/DISC Fed Securities
6362				0009-0012	Reserved
6363-6379	Revenue	Non-Operating Revenue	Reserved	0013 - 9999	Reserved
6380	Revenue	Non-Operating Revenue	Realized Gains (Losses) for Sale of Fixed Asset	0000	Realized Gains (Losses) for Sale of Fixed Asset Income
6381	Revenue	Non-Operating Revenue	Realized Gains (Losses) for Sale of Fixed Asset - Other Fund-Owned Property	0001	Gain or Loss on Disposal of Other Fund-Owned Property
6381				0002-0005	Reserved
6382	Revenue	Non-Operating Revenue	Realized Gains (Losses) for Sale of Fixed Asset - Sale of Fixed Assets	0006	Proceeds On Sale Of Fixed Assets
6382				0007	Loss/Gain On Disp Of Fixed Assets
6382				0008-0011	Reserved
6383	Income	Non-Operating Revenue	Realized Gains (Losses) for Sale of Fixed Asset - Sale of Containers	0012	Gain/Loss On Containers
6383				0013-0016	Reserved
6384-6399	Revenue	Non-Operating Revenue	Reserved	0017 - 9999	Reserved
6400	Revenue	Non-Operating Revenue	Realized Gains (Losses) from Trading Securities	0000	Realized Gains (Losses) from Trading Securities

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
6401	Revenue	Non-Operating Revenue	Realized Gains (Losses) from Trading Securities - General	0001	Realized Gains (Losses) from Trading Securities
6401				0002-0005	Reserved
6402-6419	Revenue	Non-Operating Revenue	Reserved	0006 - 9999	Reserved
6420-6440	Revenue	Non-Operating Revenue	Reserved	0000 - 9999	Reserved
6460	Revenue	Non-Operating Revenue	Revenue UFM and USA – Non-Operating	0000	Revenue UFM and USA – Non-Operating
6461	Revenue	Non-Operating Revenue	Revenue UFM and USA – Non-Operating - APF Contract Income	0001	APF Contract Income
6461				0002-0005	Reserved
6462	Revenue	Non-Operating Revenue	Revenue UFM and USA – Non-Operating - UFM Utilities	0006	UFM Utilities
6462				0007	UFM Rents
6462				0008	UFM Communications
6462				0009-0012	Reserved
6463	Revenue	Non-Operating Revenue	Revenue UFM and USA – Non-Operating - Equipment	0013	UFM Supplies & Equipment
6463				0014	UFM Equipment (Investment
6463				0015-0018	Reserved
6464	Revenue	Non-Operating Revenue	Revenue UFM and USA – Non-Operating - Other	0019	UFM Contractual Services
6464				0020	UFM Travel Of Personnel
6464				0021	UFM Transportation Of Thi
6464				0022	UFM Civilian Personnel
6464				0023	UFM Sustain, Restore & Mo
6464				0024-0027	Reserved
6465-6479	Revenue	Non-Operating Revenue	Reserved	0028 - 9999	Reserved
6480	Revenue	Non-Operating Revenue	Other Non-operating Revenue	0000	Other Non-operating Income
6481	Revenue	Non-Operating Revenue	Other Non-operating Revenue - Non-operating Sources of Revenue	0001	Non-operating Sources of Revenue
6481				0002-0005	Reserved
6482	Revenue	Non-Operating Revenue	Other Non-operating Revenue - Reimbursement from Another Activity/NAFI	0006	Reimbursement from Another Activity/NAFI - MEFF
6482				0007	Reimbursement from Another Activity/NAFI AF MOA
6482				0008-0011	Reserved
6483	Revenue	Non-Operating Revenue	Other Non-operating Revenue - Dividends	0012	Dividends-SATO
6483				0013	Allocations Base Level Dividends
6483				0014-0017	Reserved
6484	Revenue	Non-Operating Revenue	Other Non-operating Revenue - Advertising	0018	Advertisement Income
6484				0019-0022	Reserved

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
6485	Revenue	Non-Operating Revenue	Other Non-operating Revenue - Discounts	0023	Cash Disc Nonresale
6485				0024	Discounts Earned
6485				0025	Coupon Fees
6485				0026	AF Central Vendor Discounts Earned
6485				0027-0030	Reserved
6486	Revenue	Non-Operating Revenue	Other Non-operating Revenue - Fees and Charges	0031	Serv Chgs Gov't Sales
6486				0032	Bad Check Serv Chrg
6486				0033	Cancellation Of Aged Cks
6486				0034	Late Payment Charge
6486				0035	Returned Check Charge
6486				0036	ATM Fees
6486				0037	Special Order Surcharge/H
6486				0038-0041	Reserved
6487	Revenue	Non-Operating Revenue	Other Non-operating Revenue - Inventory	0042	Inventory Overages/(Short
6487				0043	Vending Machine Income Sharing Expense
6487				0044-0047	Reserved
6488	Revenue	Non-Operating Revenue	Other Non-operating Revenue - Miscellaneous	0048	Miscellaneous Income - Perf Allow *
6488				0049	Miscellaneous Income - Custodial Portfolio *
6488				0050	Miscellaneous Income - NAF DOD Wage *
6488				0051	Miscellaneous Income - Garnishment Admin Fees
6488				0052	Miscellaneous Income-Membership Bonus
6488				0053	Miscellaneous Income- Payroll (Cashier Cage)
6488				0054	Miscellaneous Income-Payroll EFT
6488				0055	Miscellaneous Income - MEFF
6488				0056	Resource, Recovery and Recycling Program (RRRP)
6488				0057	Special Grants Operating
6488				0058	Operating Lease
6488				0059	BRAC Expense Reimbursement
6488				0060	Prime Vendor Income
6488				0061	MOA Expense Offset (AF MEFF ONLY)
6488				0062	Unrealized Gain on Security Value (AF Use Only)*
6488				0063	Reim For Lost Property
6488				0064	Salvage/Recycle Income
6488				0065	Treasury Offset Program(T
6488				0066	Government Purchase Card
6488				0067	Civil Recovery Fee
6488				0068	Miscellaneous Income - Prior Year Debt Collection-(SSC Use Only)
6488				0069-0072	Reserved
6489-6499	Revenue	Non-Operating Revenue	Reserved	0073 - 9999	Reserved
6500-6999	Revenue	Non-Operating Revenue	Reserved	0000 - 9999	Reserved
7000	Expenses	Non-Operating Expense	Interest Expense	0000	Interest Expense

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
7001	Expenses	Non-Operating Expense	Interest Expense - Fees	0001	Late Payment Interest Expense
7001				0002	Reserved
7001				0003	Reserved
7001				0004	Interest Expense-Prompt Payment
7001				0005	Prompt Pay Interest Exp
7001				0006-0009	Reserved
7002	Expenses	Non-Operating Expense	Interest Expense - Leases	0010	Interest Expense-Commercial Capital Lease
7002				0011	Interest Expense-NAF Capital Lease
7002				0012	Capital Lease Interest
7002				0013-0016	Reserved
7003	Expenses	Non-Operating Expense	Interest Expense - Loans	0017	Interest Expense - Loans Between Central Funds *
7003				0018-0021	Reserved
7004	Expenses	Non-Operating Expense	Interest Expense - Interest Paid	0022	Interest Paid-SAV/Invest *
7004				0023	Interest Paid - CMIP Accounts *
7004				0024	Interest Paid - Severance Accounts *
7004				0025	Interest Paid - EE Contributions Refund (Air Force Use Only)*
7004				0026	3rd Party Interest
7004				0027-0030	Reserved
7005 - 7019	Expenses	Non-Operating Expense	Reserved	0031 - 9999	Reserved
7020	Expenses	Non-Operating Expense	Assessment Expense	0000	Assessment Expense
7021	Expenses	Non-Operating Expense	Assessment Expense - Air Force Assessments	0001	Air Force MEFF Earnings
7021				0002	Assessment - ESM Reserve for Unforecast Expenses
7021				0003	Air Force Assessments - Private Animal Care
7021				0004	Assessment - Non ESM Reserve for Unforeseen Expenses
7021				0005-0008	Reserved
7022	Expenses	Non-Operating Expense	Assessment Expense - Insurance	0009	Property Liability Insurance
7022				0010-0013	Reserved
7023	Expenses	Non-Operating Expense	Assessment Expense - Fees	0014	VQ / NPC HQ Expense
7023				0015	Recap Fee Expense
7023				0016	Benefits Admin Fee
7023				0017	Fee For Service - Expense
7023				0018-0021	Reserved
7024	Expenses	Non-Operating Expense	Assessment Expense - Fund Assessment	0022	Operating Fund Assessment
7024				0023	Op Fnd Assmnt-AAFES/NEXCOM
7024				0024	CCF Assessment
7024				0025	IT Fund Assessment
7024				0026-0029	Reserved
7025	Expenses	Non-Operating Expense	Assessment Expense - Gaming	0030	Gaming Assessment



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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
7025				0031-0034	Reserved
7026 - 7039	Expenses	Non-Operating Expense	Reserved	0035 - 9999	Reserved
7040	Expenses	Non-Operating Expense	Unusual and/or Infrequent Expenses	0000	Unusual and/or Infrequent Expenses
7041	Expenses	Non-Operating Expense	Unusual and/or Infrequent Expenses - Inventory Adjustment	0001	Inventory Adjustment
7041				0002-0005	Reserved
7042	Expenses	Non-Operating Expense	Unusual and/or Infrequent Expenses - BRAC Expenses	0006	Loss Due to BRAC/Re-stationing
7042				0007	BRAC Annual Leave Payoff Expense
7042				0008	BRAC PCS Expense
7042				0009	BRAC Outplacement Assist Expense
7042				0010	BRAC Asset Transportation Expense
7042				0011	BRAC Base Closure Team Expense
7042				0012	BRAC Other Personnel Expense
7042				0013	BRAC Other None Personnel Expense
7042				0014-0017	Reserved
7043	Expenses	Non-Operating Expense	Unusual and/or Infrequent Expenses - Prior Year Adjustment	0018	Prior Year Adjustment
7043				0019-0022	Reserved
7044	Expenses	Non-Operating Expense	Unusual and/or Infrequent Expenses - Changes in Accounting Principles	0023	Changes in Accounting Principles
7044				0024-0027	Reserved
7045 - 7059	Expenses	Non-Operating Expense	Reserved	0028 - 9999	Reserved
7060	Expenses	Non-Operating Expense	Recycling Expenses	0000	Recycling Expenses
7061	Expenses	Non-Operating Expense	Recycling Expenses	0001	Recycling Expenses
7061				0002-0005	Reserved
7062 - 7079	Expenses	Non-Operating Expense	Reserved	0006 - 9999	Reserved
7080	Expenses	Non-Operating Expense	UFM and USA Non-Operating Offset Expense	0000	UFM and USA Non-Operating Offset Expense
7081	Expenses	Non-Operating Expense	UFM and USA Non-Operating Offset Expense - Offset Expense	0001	UFM and USA Non-Operating Offset Expense
7081				0002-0005	Reserved
7082 - 7099	Expenses	Non-Operating Expense	Reserved	0006 - 9999	Reserved
7100	Expenses	Non-Operating Expense	Other Non-operating Expense	0000	Other Non-operating Expense
7101	Expenses	Non-Operating Expense	Other Non-operating Expense - Conversion Expense	0001	APF to NAF Conversion Expense
7101				0002	NAF to APF Conversion Income
7101				0003	Loss or Gain on Foreign Currency Transactions
7101				0004	Gain/Loss on Foreign Currency - USD

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
7101				0005	Gain/Loss on Foreign Currency - Yen
7101				0006	Gain/Loss on Foreign Currency - Won
7101				0007	Gain/Loss on Foreign Currency - Euro
7101				0008	Gain/Loss on Foreign Currency - Kroner
7101				0009	Gain/Loss on Foreign Currency - Sterling
7101				0010	Gain/Loss on Foreign Currency - Lira Turkish
7101				0011	Gain/Loss on Foreign Currency
7101				0012-0015	Reserved
7102	Expenses	Non-Operating Expense	Other Non-operating Expense - Dividend Expense	0016	Isolated Unit Dividend Expense (IMCOM G-9 Only)
7102				0017	Reserve Component Dividend Expense
7102				0018	AF Simplified Dividend *
7102				0019-0022	Reserved
7103	Expenses	Non-Operating Expense	Other Non-operating Expense - Special Grants Operating	0023	Special Grants Operating (MAJCOM/AF Use Only)*
7103				0024	Special Grants Operating - Scouting*
7103				0025	Special Grants Operating - USSTRATCOM*
7103				0026	Special Grants Operating - Artist/Craftsman *
7103				0027	Special Grants Operating - Volkssports *
7103				0028	Special Grants Operating - Photograph Contest *
7103				0029	Special Grants Operating - Frequent Camper Program *
7103				0030	Special Grants Operating - Four Season Families *
7103				0031	Special Grants Operating - Blue Streak ride *
7103				0032	Special Grants Operating - Basketball - Men *
7103				0033	Special Grants Operating - Basketball - Women *
7103				0034	Special Grants Operating - Boxing *
7103				0035	Special Grants Operating - Shooting *
7103				0036	Special Grants Operating - Soccer - Men *
7103				0037	Special Grants Operating - Soccer - Women *
7103				0038	Special Grants Operating - Golf *
7103				0039	Special Grants Operating - Softball - Women *
7103				0040	Special Grants Operating - Softball - Men *
7103				0041	Special Grants Operating - Bowling *
7103				0042	Special Grants Operating - Rugby *
7103				0043	Special Grants Operating - Track & Field *
7103				0044	Special Grants Operating - Volleyball - Men *
7103				0045	Special Grants Operating - Volleyball - Women *
7103				0046	Special Grants Operating - WW & Unscheduled *
7103				0047	Special Grants Operating - Wrestling *
7103				0048	Special Grants Operating - Triathlon *
7103				0049	Special Grants Operating - CISM *
7103				0050	Special Grants Operating - World Class Athlete *
7103				0051	Special Grants Operating - Cross Country *
7103				0052	Special Grants Operating - Air Force Marathon *
7103				0053	Special Grants Operating - Scouting *
7103				0054	Special Grants Operating - SMW *
7103				0055	Special Grants Operating - AF Marathon Challenge

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
7103				0056	Special Grants Operating - HQ Air Command Sports
7103				0057	Special Grants Operating - PACAF JBER 10-Miler
7103				0058-0061	Reserved
7104	Expenses	Non-Operating Expense	Other Non-operating Expense - PRB	0062	PRB - Unrecognized Net G/L - Life *
7104				0063	PRB - Unrecognized Net G/L - Medical *
7104				0064	PRB Cost - Medical (Air Force Use Only)*
7104				0065	PRB Cost - Life *
7104				0066-0067	Reserved
7105	Expenses	Non-Operating Expense	Other Non-operating Expense - Allocations	0068	Allocations-Per Capita *
7105				0069	Allocations-SATO *
7105				0070	Allocations MAJCOM Special
7105				0071	Allocations Paid Supplemental *
7105				0072-0075	Reserved
7106	Expenses	Non-Operating Expense	Other Non-operating Expense - Retirement	0076	EE Contributions Refund
7106				0077	401K Distributions *
7106				0078	Retirement Annuities *
7106				0079-0082	Reserved
7107	Expenses	Non-Operating Expense	Other Non-operating Expense - Discontinued Operations	0083	Loss on Property Due to Discontinued Operations
7107				0084	Loss on Other Assets Due to Discontinued Operations
7107				0085	Loss Due to Severance Expense for Discontinued Operations
7107				0086-0089	Reserved
7108	Expenses	Non-Operating Expense	Other Non-operating Expense - Military Phenomenon-Expense Offset	0090	Military Phenomenon-Expense Offset
7108				0091	Military Phenomenon-Personnel Expense
7108				0092	Military Phenomenon-Supplies Expense
7108				0093	Military Phenomenon-Other Expense
7108				0094-0097	Reserved
7109	Expenses	Non-Operating Expense	Other Non-operating Expense - Funding for MWR During Special Security Conditions	0098	Funding for MWR During Special Security Conditions-Manager Salary
7109				0099	Funding for MWR During Special Security Conditions-Janitorial Services
7109				0100	Funding for MWR During Special Security Conditions-Utilities*
7109				0101-0104	Reserved
7110	Expenses	Non-Operating Expense	Other Non-operating Expense - Miscellaneous Other Non-operating Expenses	0105	Loss Due to Closure – Business Based
7110				0106	Capital Reinvestment Assessment
7110				0107	Contributions and Donations
7110				0108	Commercial Sponsorship
7110				0109	Loss - Sale of Investment *
7110				0110	Misc Expenses - Debt Collection *
7110				0111	Misc Expense - Former Post Allowance (Thule, USAFE, PACAF and SVA only)
7110				0112	Misc Expense - Retro Sunday Expense
7110				0113	Misc Expense - Retro Reservist Differential
7110				0114	Misc Expenses - Sustainment Program (AF Use Only)*
7110				0115	Gain/Loss on Disposal of Assets

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

Standard Prefix (XXXX)	Group	Category	DoD Standard Account Name	Detailed Prefix (XXXX)	DoD Detailed Account Name
7110				0116	Reserved PACAF Unique
7110				0117	Severance Benefits Subsidy Paid (MAJCOM only)
7110				0118	Line Of Credit Bank Fees
7110				0119	Broker'S Fees
7110				0120	Bank Service Fees-All Other
7110				0121	O/S Ship Overseas <\$100
7110				0122	Design Construction
7110				0123	Unrealized Loss on Security Value (AF Use Only)*
7110				0124	License Fees
7110				0125	Disapproved Prior Year Fund Equity Adjustments
7110				0126-0129	Reserved
7111 - 7119	Expenses	Non-Operating Expense	Reserved	0130 - 9999	Reserved
7120 - 7999	Expenses	Non-Operating Expense	Reserved	0000 - 9999	Reserved

## NAFSGL Chart of Accounts

### Definitions of General Ledger Account Codes (GLACs)

#### Assets

An asset is a resource that embodies economic benefits or services that the nonappropriated fund (NAF) 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; certificates of deposit with a maturity date of 90 days or less; and foreign currencies, which, for accounting purposes, should be translated into U.S. dollars at the exchange rate on the financial statement date.

- 1000. 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.
- 1020. 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.
- 1040. 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). Used by Air Force for central cashier operations.
- 1060. Change Funds:** Funds used in daily operations to make change, cash checks, foreign currency conversion funds and foreign currency accommodation sales. Used by AF when distributing cash to activities. Used by Army, Navy and Marines for both central cashier and distribution.
- 1080. Petty Cash:** Fixed amounts established by the NAFI to handle minor disbursements. This account can include foreign petty cash.
- 1100. 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.
- 1120. 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.
- 1140. Certificates of Deposit (90 Days or Less):** Interest-bearing, FDIC-insured debt instruments offered by banks and savings and loans. Covers certificates of deposit (CDs) with maturity dates of 90 days or less. CDs offer higher rates of return than most comparable investments, in exchange for tying up invested money for the duration of the CDs maturity.
- 1160. Restricted Cash:** Cash set aside for a particular use and that is legally restricted. This cash must be segregated and reported separately from other cash or cash equivalents on the balance sheet.
- 1180. Capital Projects Reserve:** Cash set aside for a particular use but not legally restricted. Cash reserved for a particular use but not legally restricted is not required to be recorded in this account. It can be combined with all other cash and cash equivalents.

**Reserved: 1181-1199**

**Investments.** Consists of securities purchased for investments, certificates of deposit with a maturity of less than 1 year and more than 90 days, Treasury notes, bonds, and certificates of indebtedness issued by Federal Government agencies, and foreign currency investments.

**1200. 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.

**1220. 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 but more than 90 days. CDs with a maturity date of 90 days or less are included in cash. 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.

**1240. 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 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 not limited to) commercial paper, banker's acceptances, Treasury bills and other money market instruments. The GLAC 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: 1241-1299**

**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.

**1300. 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.

**1320. Inter-NAFI Receivables:** Amounts due for services or supplies from other NAFIs on installation or base.

**1340. Appropriated Fund (APF) Receivables:** Amounts owed from appropriated funded entities.

**1350. Claims Receivables:** Amount due for destruction or losses (e.g., fire, theft, or other causes) covered under the self-insured program.

**1360. Employee Receivables:** The amount due from employees for payments made due to insufficient earnings such as (but not limited to) insurance premiums and retirement arrearages.

**1370. 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.

**1380. 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.

**1390. 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: 1391-1409**

**1410. Intra-NAFI Receivables:** Amounts due from within a particular NAFI.

**1420. Exchange Dividends Receivable:** Asset to record the amount due from dividends that have been declared but not paid as part of Military Service exchange profit sharing.

**1430. Other Dividend Receivable:** Asset to record the amount due from dividends that have been declared (other than Military Services' exchanges dividends).

**1440. Subsidy Receivable:** Asset to record amount due from subsidies, including United States Department of Agriculture (USDA) and Fisher house subsidies, that have been earned, obligated, or otherwise legally committed to the NAFI entity.

**RESERVED: 1441-1499**

**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. Merchandise held on consignment is not included as part of inventory. 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.

**1500. Inventory:** Goods held for sale in the normal course of business, designated as resale inventory items.

**1520. Central Warehouse Inventory:** Value of the bulk, volume, or secured storage of resale or supplies inventory.

**1540. Work in Progress Inventory:** Inventory in the process of being constructed or manufactured.

**1560. Inventory in Transit:** Inventory where title has passed to the NAFI, but the inventory has not been received at a NAFI warehouse.

**RESERVED: 1561-1599**

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

**1600. 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. Uniforms are a supply item if the Service has purchased the uniform to provide to the service members. If a stipend is provided to purchase uniforms, then those uniforms do not go into this account.

**1610. 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 NAFI. Maintenance is a prepaid contract. Prepaid rent is considered a prepaid contract.

**1620. Prepaid Insurance:** Any unexpired portion of a payment made in advance for an expense related to insurance to include (but not limited to) workers' unemployment insurance or workers' compensation insurance that is being amortized over a specific time period. Advance payments for 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 NAFI.

**1630. 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.

**1640. Prepaid Other:** Any unexpired portion of a payment made in advance for an expense not defined in other prepaid accounts that will be amortized or depreciated over a specific period of time.



- 1650. Prepaid Utilities:** Any unexpired portion of a payment made in advance for an expense related to utilities that are being amortized over a specific time period.
- 1660. 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, security deposits, or hunting stamps and licenses.
- 1670. Prepaid Uniform and Funding Management (UFM) Assets:** This account includes two different types of UFM assets: those funded centrally and recorded as UFM at the HQ level but given to the region/installation as a non-UFM grant, and those expensed as UFM and then offset with UFM funds. The value of the minor property and fixed asset items purchased are not amortized but are expensed immediately. Each type of asset is tracked separately in the fixed assets module of the accounting system.
- 1680. Goods in Transit – Other:** Goods purchased, other than inventory and fixed assets, where title has passed to the NAFI, but the items have not been received at a NAFI warehouse or facility.

**RESERVED: 1681 - 1699**

**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.

- 1700. 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, or built roads. It qualifies for depreciation and features must increase real value. Buildings and land are government owned. This GLAC is for the capitalized cost of buildings and land paid with NAF.
- 1705. NAFI-Titled – Buildings and Land Assets Accumulated Depreciation:** Depreciation of the asset account building and land assets.
- 1710. NAFI-Titled – Buildings and Land Improvements:** The value of renovations, other improvements, reconstruction and/or repairs made to existing buildings and land. Includes sewers & other utilities (excluding items like fiber optic cable) and steam and electric generation equipment. This GLAC is for (but not limited to) the capitalized cost of buildings and land improvements paid with NAF.
- 1715. NAFI-Titled – Buildings and Land Improvements Accumulated Depreciation:** Depreciation of the asset account buildings and land improvements.
- 1720. NAFI-Titled – Vehicle, Aircraft, and Boat Assets:** Capitalized cost of vehicles, aircraft, and boats purchased with NAF.
- 1725. NAFI-Titled – Vehicle, Aircraft, and Boat Assets Accumulated Depreciation:** Depreciation of the asset account vehicles, aircraft, and boat assets.
- 1730. 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 equipment, unless they are affixed to the real property. This account includes the capitalized cost of furniture and fixtures purchased, donated, or transferred.
- 1735. NAFI-Titled – Furniture, Fixture, and Equipment Accumulated Depreciation:** Depreciation of the asset account furniture, fixture, and equipment.



- 1740. 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.
- 1745. NAFI-Titled – Information Technology Assets Accumulated Depreciation:** Depreciation of the asset account information technology assets.
- 1750. 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).
- 1755. NAFI-Titled – Livestock Assets Accumulated Depreciation:** Depreciation of the asset account livestock assets.
- 1760. 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.
- 1780. 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: 1781-1799**

**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.

- 1800. 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.
- 1805. APF-Titled – Buildings and Land Assets Accumulated Depreciation:** Depreciation of the asset account building and land assets.
- 1810. APF-Titled – Buildings and Land Improvements:** The value of renovations, other improvements, reconstruction or repairs made to existing buildings and land. Includes sewers & other utilities (excluding items like fiber optic cable) and steam and electric generation equipment.
- 1815. APF-Titled – Buildings and Land Improvements Accumulated Depreciation:** Depreciation of the asset account buildings and land improvements.
- 1820. APF-Titled – Vehicle, Aircraft, and Boat Assets:** Capitalized cost of vehicles, aircraft, and boats purchased.
- 1825. APF-Titled – Vehicle, Aircraft, and Boat Assets Accumulated Depreciation:** Depreciation of the asset account vehicles, aircraft, and boats assets.
- 1830. 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, or telephone equipment unless they are affixed to the real property. This account includes the capitalized cost of furniture and fixtures purchased, donated, or transferred.
- 1835. APF-Titled – Furniture, Fixture, and Equipment Assets Accumulated Depreciation:** Depreciation of the asset account furniture, fixture, and equipment assets.

- 1840. 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.
- 1845. APF-Titled – Information Technology Assets Accumulated Depreciation:** Depreciation of the asset account information technology assets.
- 1850. 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 maybe estimated or based on the current market value (if a base value has been established).
- 1855. APF-Titled – Livestock Assets Accumulated Depreciation:** Depreciation of the asset account livestock assets.
- 1860. 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.
- 1870. 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: 1871-1899**

**Other Long-term Assets.** Long-term assets not identified in previous GLACs that fall into such categories as company's property, equipment, and other capital assets (e.g., bonds) that are held for a long period of time.

- 1900. Long-term Inter-NAFI Receivables:** Amounts due from other NAFIs for services or supplies. These owed amounts are due in a time period longer than 12 months. This account includes loans and sinking funds for all services.
- 1910. Long-term Receivables:** Amounts due for services or goods received, which are due in a time period longer than 12 months.
- 1920. Long-term Pre-Paid Expenses:** Expenses that 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.
- 1930. Certificates of Deposit Long-term (over 12 months):** A certificate of deposit that has a maturity date longer than 12 months.
- 1940. Marketable Securities (Long-term):** Marketable securities with remaining maturities greater than 12 months as of the balance sheet date are classified as long-term marketable securities. Examples include commercial paper, banker's acceptances, Treasury bills and other money market instruments. This GLAC is for readily tradable obligations of Government agencies, and obligations issued by U.S. Government-sponsored enterprises and securities.
- 1950. Long-term Contributions:** Records amounts related to severance held to maturity and retirement investments and amounts that have vested or are at maturity.
- 1960. Long-term-Intra NAFI Receivables:** Amounts due from other programs components within a NAFI 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.
- 1970. 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, Mulligans, etc.

**RESERVED: 1971-1999**

## 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 12 months.

**2000. 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: 2001-2019

**2020. 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 (annual, sick, parental, etc.), and compensatory time paid.

**2040. 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.

**2060. Employer 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 workers' compensation.

**2080. Flexible Spending Account Payable:** Amounts for deductions of flexible savings accounts withheld but not yet paid.

**2100. Employee Deductions Payable:** Amounts for deductions of savings bonds, charity, savings, health savings account, and union dues that are withheld, but not yet paid.

**2120. Retirement Payable:** Deductions for retirement accounts such as 401K (includes third party administered programs and self-administered), Thrift Savings Plan (TSP) payments, retirement plans and post-retirement benefits as well as Federal Employees Retirement System (FERS) and Civilian Service Retirement System (CSRS). This GLAC is used when the Plan Benefit Obligation (liability) is greater than the Pension Plan Assets that are due within 12 months.

**2140. 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.

**2160. Other Employee Benefits Payable:** Includes accounts such as cost of living allowance (COLA), living quarters allowance (LQA), 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.

**2180. Unemployment Compensation Payable:** This account records the accumulation of State Unemployment Taxes payable (which vary based on employer history of unemployment and by state law) and FUTA (Federal Unemployment Tax Act) liability every pay period, which is 6% on the first \$7000 of wages earned by an employee. A credit of up to 5.4% exists if the employer pays state unemployment taxes. The IRS collects this tax quarterly, as do most state revenue agencies, while the liability is incurred on every pay period. This liability accounts for the accumulation of the liability prior to quarterly payment. It is recommended to be separate from taxes payable based on materiality, and the prohibition (in most states) against withholding this liability from the employee's paycheck (a deduction payable).

**2200. Workers' Compensation Payable:** This account records any probable contingent liability related to workers' compensation claims in excess of proceeds paid by the employer's insurer of workers' compensation. The Service will not carry the full liability, as the Service does not bear full risk of loss. Instead, the provider of workers' compensation insurance bears that risk. 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 2201-2299**

**2300. Short-term Inter-NAFI Payable:** This account is for recording payables for services or supplies between two NAFIs.

**2320. Short-term Loans Payable:** Amounts payable on borrowed funds with a due date within a span of 12 months or less.

**2340. 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.

**2360. Reserves Payable:** Amount reserved for anticipated foreseeable payments such as (but not limited to) expected legal settlement, claims, etc.

**2380. Claims Payable:** Amounts due for claims to include amounts related to claims in excess of insurance proceeds when the employer has not paid the difference between the claim and the proceeds as of the balance sheet date.

**2400. 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.

**2420. Short-term Intra-NAFI Payable:** This account is for recording payables for services or supplies between two activities or sub-components of a single NAFI.

**RESERVED 2421-2499**

**2500. 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 revenues will become earned.

**2520. Unearned Income (APF):** Income received from an APF entity or activity 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.

**2540. Unearned Income Uniform Funding and Management (UFM) and Utilization Support and Accountability (USA):** Income received through the UFM or USA process that has not yet been earned. This account is credited when UFM or USA funds are received. On a monthly basis, this account is debited to recognize the transfer of UFM or USA income from unearned revenue to earned revenue for all eligible reimbursements incurred during that month.

**RESERVED 2541-2599**

**2600. Other Payable:** Amounts owed, but not otherwise classified by another GLAC.

**2620. Exchange Dividends Payable:** Liability for dividends that have been declared or otherwise committed to stakeholders by management, but have not yet been paid as of the balance sheet date.

**RESERVED 2621-2699**

**Long-term Liabilities.** Amounts due over a period of time longer than 12 months from 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).

**2700. Long-term Inter-NAFI Liabilities:** A loan or other form of debt, between NAFIs or Services, which is expected to be paid off more than 12 months in the future.

**2720. Long-term Pension Cost Liabilities:** Payments owed to pension programs, with payouts of more than 12 months.

**2740. 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.

**2760. Long-term Loans Liabilities:** Long-term loans payable consists of the amount of loans and notes that will not be paid within 12 months.

**2780. 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.

**2800. Long-term Other Liabilities:** Other long-term liabilities or transactions that not properly recordable to another liability account.

**2820. Long-term Severance Liabilities:** Amounts owed for severance benefits with payout dates of more than 12 months.

**2840. 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, or pay for repairs and maintenance).

**2860. Long-term Intra-NAFI Liabilities:** A loan or other form of debt, between programs or other components within a NAFI which is expected to be paid off more than 12 months from the balance sheet date.

**RESERVED 2861-2999**

## **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.

**3000. 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.



- 3020. Accumulated Other Comprehensive Income (AOCI): Unrealized Gains (Losses) on Available-for-sale (AFS) Securities:** Records the change in value of assets still being held for sale. The asset value is adjusted upward with a debit or credit. The unrealized gain (credit) or loss (debit) is recorded in this account. Since these are AFS securities, the change in value does not go to the Income Statement, but rather goes to Other Comprehensive Income. This account can also be reduced by sale of the asset.
- 3040. Equity Reserves:** Amounts set aside for some future or restricted use.
- 3060. Workers' Compensation Reserves:** Funds set aside to cover possible future workers' compensation claims. Usage of this reserve account is optional based on the Service's own willingness to set aside funds.
- 3080. 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.
- 3100. Retained Earnings:** Amount of income left after expenses have been deducted.
- 3120. Other Equity or Earnings:** Other equity or earning transactions that are not properly recordable to another GLAC.
- 3140. Dividends Declared – Profit Distribution:** Dividends paid are recorded as reductions to equity rather than as an expense flowing to the Income statement. This account functions to show the reduction in resources available to the entity upon payment of a declared dividend.
- 3160. AOCI: Foreign Currency Unrealized Gain/Loss:** This account records the unrealized gain or loss associated with transactions denominated in a foreign currency which are in place as of the balance sheet date but are not closed yet. The unrealized gain or loss is determined based on the exchange rate as of the balance sheet date. A transaction that closes in a foreign currency will cause a realized gain or loss, and will likely require a reversing entry for this account.
- 3180. AOCI: Unrealized Gains/Losses related to Defined Benefit Plan:** This account records the unrealized gain or loss associated with a defined benefit pension plan. The gain or loss is determined by the change in the difference between Plan Assets and Projected Benefit Obligation. If the Plan Assets increase relative to the PBO, then an unrealized gain has occurred. Likewise, if Plan Assets decrease relative to the PBO, then an unrealized loss has occurred.

## RESERVED 3181-3999

## Operating Revenue

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

**Operating Revenue.** The amount of revenue realized from a business's core operations. Operating income includes the gross revenues derived from the ordinary course of business and represent the core revenue-generating functions of the entity. Net Income is the Operating Revenues 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. Net Income is a key measure of fiscal health.

- 4000. Revenue from Goods Sold:** Sales, including sales of goods both physical and electronic central to an entity's ongoing major or central operation, within the fiscal year. Goods must have been delivered to the customer before sales revenue can be recognized.
- 4020. 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.
- 4040. Sales Discounts:** A contra-account for sales price reductions due to discounts and coupons given to customers.

- 4060. Revenue from Services Provided:** Revenue from services provided and participation 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.
- 4080. Concessionaire Revenue:** Revenue received from contracted operations such as (but not limited to) commissions.
- 4100. Rental Revenue:** 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.
- 4120. Amusements Revenue:** Revenue from the operation of arcade machines. Does not include income from machines that provide a payout.
- 4140. Gaming Revenue:** Revenue from recreational slot machines, video poker machines, and electronic Bingo.
- 4160. Other APF Revenue:** APF funds received for NAF costs associated with operating programs or providing services. Includes strategic and non-strategic memorandums of agreements that are not UFM/USA payments. For the Army, this comes through POM process.
- 4180. Reimbursement Revenue:** 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, or shared services. Comes to Army from outside Army – foreign governments, Department of State (external to DoD). Would include USDA subsidy.
- 4200. Commercial Sponsorship Revenue:** 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 retail or wholesale. This GLAC 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.
- 4220. Inter-NAFI Revenue:** Income received from shared services, other programs and units in kind between different NAFIs. Inter refers to OSD or between Services.
- 4240. Other Operating Revenue:** Revenue that does not fit any other GLAC income category.
- 4260. UFM or USA Revenue:** APF funds received for NAF costs associated with operating programs or providing services that are essential to the core operations of the program. Includes strategic and non-strategic memorandums of agreements that are UFM or USA payments.
- 4280. Intra-NAFI Revenue:** Revenue received from share services between programs or activities within the same NAFI. Intra refers to within a single Service.
- 4300. Advertising Revenue:** Revenue derived from sale of advertising. Includes (but not limited to) payments for radio air time, television stations, magazine space, and website space.
- 4320. Grants Revenue:** Funds provided by external organizations to NAFIs for special events or programs by the Military Service Headquarters.

**RESERVED 4321-4999**

## **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.

- 5000. 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.
- 5020. 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.
- 5040. 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 5041-5099**

- 5100. 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. Includes awards and bonuses, sick leave, annual leave, parental leave, and taxable portion of relocation, LQA, or COLA.
- 5120. Tax Expense:** Amount of taxes paid as required by Federal, State and Foreign governments.
- 5140. Employee Insurance Premium Expense:** Cost of premiums paid to cover such as (but not limited to) medical, life and health insurance, and workers' compensation for U.S. and foreign payroll, etc.
- 5160. Retirement Expense:** Accrued amounts due or paid, such as 401K payments (3rd party administered programs/does not include self-administered), Thrift Savings Plan (TSP) 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.
- 5180. Flexible Spending Account Administrative Expense:** Amounts paid for the administration of flexible spending accounts.
- 5200. 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 quarters allowance (LQA), uniform allowances, bank fee reimbursements, separation allowances, unemployment insurance, severance benefits, tuition reimbursements, EAP (Employee Assistance Program) expenses, transportation incentive program, employee stipend (uniform). These expenses also include meals provided directly or indirectly (via stipend) by the employer for the convenience of the employee. The non-taxable portion of relocation, LQA, COLA. Direct tuition reimbursement is also within the scope of this expense.
- 5220. Severance Expense:** Expenses incurred in the normal course of business in paying severance pay to an employee.

**RESERVED 5221 - 5299**

- 5300. 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 that are attributable to these items. A Service directly purchasing and providing uniforms to personnel count as supplies expense. In the event that a stipend is provided to the service member for the purchase of the uniform, the stipend would be considered an Employee Benefit Expense.



- 5320. Non-Capitalized Furniture, Fixtures, and Equipment Expense:** Records items purchased, (e.g., furniture, fixtures, and equipment) that do not meet capitalization criteria.
- 5340. Repairs and Maintenance Expense:** Amounts incurred for parts and services required to keep equipment and facilities used in proper functioning capacity.
- 5360. Communication Expense:** Amounts paid for telephone service, postage, internet, tolls, and telegraph.
- 5380. Utilities Expense:** Amounts paid for electric, gas, water, and other utilities in normal operations.
- 5400. 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.
- 5420. General Liability Premium Expense:** Premiums paid to cover losses, such as money, securities, vehicles, aircraft, building, and contents of buildings.
- 5440. 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.
- 5460. Travel Expense:** Amount spent for travel and per diem costs for employees attending training, conferences, seminars, and permanent change of station costs.
- 5480. Transportation Expense:** Amount spent on the transportation of items not for resale.
- 5500. Training and Professional Development:** Expenses incurred in the training and professional development of an entity's employees. May include professional certification expenses, industry conferences, and work-sponsored training. Tuition assistance is not included as it is considered an Other Employee Benefit Expense.
- 5520. IT Services Expense:** This account will record the costs allocated for the commercial internet (cellular, internet connectivity, and Wi-Fi networks) as well as the expenses related to the operations and management of the unofficial network.

**RESERVED 5521-5579**

- 5580. Reimbursed Overhead (Common Support) Expense:** Includes those expenses provided by a different Program Group and reimbursed by the benefiting Program Group.
- 5600. Claims Expense:** Amount paid and/or reserved for claims including claims expense in excess of the insurance proceeds provided by the workers' compensation insurer.
- 5620. Grants Expense:** Expenses related to funds provided by external organizations to NAFIs for special events or programs by the Military Service Headquarters.
- 5640. 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 GLACs numbered 2540 and 6460 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.
- 5660. Inter-NAFI Expense:** Expenses accrued from shared services between NAFIs. Inter refers to OSD or between services.
- 5680. Intra-NAFI Expense:** Expenses accrued from shared services or expenses incurred within a NAFI such as between program groups. Intra refers to within a single Service.

- 5700. 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.
- 5720. Advertising and Promotion Expense:** Cost of resale items given to customers during promotions, and records the expenses for advertisements.
- 5740. 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.
- 5760. Credit Cards Expense:** Amount paid to credit card companies or financial institutions for credit card handling fees.
- 5780. Bad Debt Expense:** Amount of accounts receivable uncollectible for the current accounting period.
- 5800. Laundry and Dry Cleaning Expense:** Records expenses for cleaning linens and uniforms.
- 5820. Commercial Sponsorship Expense:** Expenses related to goods and services received from sponsors.
- 5840. Other Operating Expense:** Holding account for amounts related to operations that do not have a specific expense GLAC, such as cash and central warehouse overages or shortages, unit allocations, flowers and decorations, franchise or royalty fees, and isolated unit allocations.
- 5880. Impairment Expense:** Records permanent decreases in the value of an asset or held-to-maturity investment. Based on a determination that the asset has fundamentally decreased in value, including a decrease in useful life. Extends beyond normal wear and normal depreciation or temporary losses in value.
- 5900. Lodging Expense:** A category of operating expenditures identified exclusively for lodging that a lodging installation fund incurs as a result of performing its normal business operations.

**RESERVED 5901-5999**

## **Non-Operating Revenue**

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

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

- 6000. Interest Revenues:** Interest earned on bank deposits, securities, or other interest-bearing instruments.
- 6020. Assessment Revenues:** Income from fees assessed for programs paid by end user such as (but not limited to) slot machines, property insurance, etc.
- 6040. Rebates Revenues:** Revenues received from rebates received from vendors on resale merchandise and services and purchase card rebate.

**RESERVED 6041-6099**

- 6100. Retirement Contributions Revenues:** Service self-administrated retirement contributions.

**RESERVED 6101-6179**

- 6180. Contribution and Donation Revenues:** Records the value of contributions and donations received. Donations of artifacts are NOT included in this GLAC.

- 6200. Subsidy Revenues:** Income received from subsidies not related to normal business operations (e.g., Boys & Girls Clubs)
- 6220. Exchange Dividend Revenue:** Records the dividend received from the Military Service exchanges at both Headquarters and Installation level.
- 6240. Other Dividend Revenue:** Records the dividend received from sources that are not the Military Service exchanges nor subsidies.
- 6260. Unusual or Infrequent Revenue:** Revenue from unusual or infrequent events outside of the ordinary course of business.
- 6280. Recycling Revenue:** Revenue from recycling activities.

**RESERVED 6281 - 6339**

- 6340. Realized Gains (Losses) from Foreign Currency:** Records the gain or loss realized when transactions denominated in a foreign currency are completed. This difference is realized only when the sale has been completed, and is determined using the exchange rate on the date of sale closure.
- 6360. Realized Gains (Losses) from Sale of Investments:** Records the gain or loss realized at the time of sale of an investment. The gain or loss is determined by subtracting the selling price of the security from the book value of the security, net of any impairments or amortization. This account includes AFS securities.
- 6380. Realized Gains (Losses) from Sale of Fixed Assets:** Records the gain or loss realized at sale of a fixed asset. The gain or loss is determined by subtracting the selling price of the asset from the book value of the asset net of depreciation.
- 6400. Realized Gains (Losses) from Trading Securities:** Records the change in value of assets held as trading securities. These gains or losses go directly to the income statement.

**RESERVED 6401-6459**

- 6460. Revenue UFM and USA – Non-Operating:** Revenue received through the UFM process that has been earned outside of normal operations. This account is credited on a monthly basis to recognize the transfer of UFM income from unearned revenue to earned revenue for all eligible reimbursements incurred during that month, provided those reimbursable expenses are incurred in non-operating context.
- 6480. Other Non-Operating Revenue:** Revenue amounts that do not fit any other non-operating revenue GLAC and are not part of the entity's core revenue-driving operations.

**RESERVED 6481-6999**

## **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.

- 7000. Interest Expense:** Amount of interest paid in the current accounting period for prompt pay, capital leases, and loans.
- 7020. Assessment Expense:** Amount levied through higher headquarters such as (but not limited to) lodging and insurance calculations.

- 7040. Unusual or Infrequent Expenses:** Expenses from unusual or infrequent events outside of the normal course of business.
- 7060. Recycling Expenses:** Expenses related to recycling activities.
- 7080. 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 GLACs 2540 and 6460 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.
- 7100. Other Non-Operating Expense:** Accounts for expenses incurred related to non-operating activity that do not have a specific expense GLAC.

**RESERVED 7101-7999**