

Defense Resale Activities (DRA) alignment to Common Chart of Accounts (CCOA)									
Account Number	Common Chart of Accounts (CCOA) Account Title	AAFES		NEXCOM		MCX		DeCA	
		Account	Account Description	Account	Account Description	Account	Account Description	Account	Account Description
1100	Cash and Cash Equivalents	002	Working Funds - World Wide	10010	Petty Cash	110101	UNDEPOSITED RECEIPTS	101000	Fund Balance with Treasury
		003	Payday Loans - Germany & UK	10020	Change Funds-Temporary	110201	CHANGE FUNDS-PERMANENT		
		004	Cash in Banks	10050	Change Funds-Permanent	110301	CHANGE FUNDS-TEMPORARY		
		009	Credit Cards in Transit to HQ	10104	Europe Euro Bank Accounts	110401	PETTY CASH		
				10105	Europe USD Funding Account	110501	PETTY CASH - FOREIGN		
				10107	Foreign IA-Currencies	110601	CHANGE FUNDS, FOREIGN		
				10112	Japan Utility Deposits	110701	3RD PARTY GIFT CARDS		
				10113	Singapore/Chase Manhattan Bank	111101	DEPOSITORY ACCT		
				10115	Europe USD Clearing-Chk Cashin	111301	PR - BANK OF AMERICA		
				10305	Conc Acct-Bank of America	111399	PR CASH CLEARING ACCOUNT		
				10308	Conc Bk Acct-BNY	111401	REPURCHASE AGREEMENTS		
				10314	BOA-LCR Headquarters	111501	FOREIGN CURRENCY CHECKING		
				10404	Domestic ACH	111601	SPECIAL CHECKING ACCT		
				10405	CIA-BNY	111701	AP - BANK OF AMERICA		
				10406	CIA-BNY	111799	AP CASH CLEARING ACCOUNT		
				10409	Online Pmt for Returned Checks	112801	CONCENTRATION BANKING		
				10430	Romania LEU ACH	112001	SHORT-TERM CASH RESERVES		
				10431	UAE Dirham ACH	112101	PASSBOOK SAVINGS		
				10433	Kuwait Dinars ACH	112201	CREDIT UNION SHARES		
				10435	Bahrain Dinars ACH	112301	FOREIGN CURRENCY		
				10438	USF ACH	112401	LOCAL CHECKING ACCOUNT		
				10512	MWR Change Fund	112802	RESTRICTED CASH		
				10606	PR Bk Acct-Outsrcd-BOA	113401	BOA OPERATING FUND (replace 1129)		
				10700	Deposit Bk Acct-Exchanges	172101	LONG-TERM CASH RESERVES		
				10750	Cash in Store				
				10880	Buypass Visa/MC				
				10881	Credit Card Payments Clearing Acct				
				10883	Voyager Credit Cards				
				10886	CES Visa/MC				
				10887	CES Discover				
				10889	CES American Express				
				10893	Military Star Card				
				10898	Buypass Debit Card				
				10899	WEX Credit Card				
				11020	Repo/FNMA Agreements				
				24107	Mil StarCard Funds Clearing				
1180	Short Term Investments	006	Short Term Securities	11020.1	Repo/FNMA Agreements	115201	SHORT-TERM CERTIFICATES OF DEPOSIT		
						115101	SHORT-TERM FEDERAL SECURITIES		
1200	Accounts Receivable	020	Mechanized Organizational Accounts Receivables	12210	Layaway Sales-Clearance	120101	CRED CARD RECV - VISA-MC-DISCOVER-DEBIT	131000	Accounts Receivable
		021	Auth Charge Customer	12220	Home Layaways	120102	CRED CARD RECV - FLEET		
		022	Frozen Year End Accrual	12230	Layaways-Yr End Restatement	120601	DEFERRED PMT CONTRACT		
		023	Vendor Debit Balance	12300	Returned Checks	120701	GOVERNMENT ACTIVITIES		
		024	Tax Refund Receivable	12305	Centralized Returned Checks	120801	MAIL ORDERS		
		025	Employee Advances	12450	Due from Patrons-Uniforms	120901	RETURNED CHECKS		
		027	Salary Advances	12520	Def Pay Recvbl Uniform/Access	121001	SECURITY DEPOSITS		
		029	Misc Other Receivables	12545	Due from Ditty Bags	121101	CLAIMS AGAINST VENDORS		
		093	DIS Checks for Collection	12546	Due from US Naval Ships	121102	CLAIMS AGAINST CARRIER-PO		
		092	Collection Receivable	12548	(New) Due from Maternity Uniform Program	121103	CLAIMS AGAINST DSCP-ROD'S		
				12549	Due from Health & Comfort	121104	CLAIMS AGAINST DSCP-QDRS		
				12550	Due from Govt Agencies-Other	121201	RPOS RECEIVABLE		
				12551	Due from DeCA-Gift Cards	121206	MANUAL SALES RECEIVABLE		
				12552	NL AR-Due from Govt Agencies	122001	EXCHANGE DIVIDEND RECEIVABLE		
				12553	NGIS AR-Due from Govt Agencies	121501	COUPONS RECEIVABLE		
				12554	Due from MSC	121601	FOOD STAMPS RECEIVABLE		
				12555	Due from NJROTC	121701	FOREIGN NATL PAYROLL OFF		
				12556	Due from NROTC	122101	GENERAL AR		
				12559	Due from NAVETS/OSVETS	120103	CREDIT CARD RECV-AMX		
				12560	Due from USMC-NAVMC604	123101	ADV-CLAIMS AGAINST EMPL		
				12570	AR Nexmart Operations & Maint	123201	GROUP BENEFITS ARREARS		
				12610	RCS Mgmt Fee	123501	TRAVEL ADVANCES		
				12767	Due fr Appro Fnds-Van Stuffing	128101	MIL STAR REC - SHORT TERM		
				12803	Centrlzd P/R Clr Acct-Exch	125301	HQ-STAR CARD PORTFOLIO		
				12804	Ven Coupons Accept for Redempt	121401	AAFES-NEX GIFT CARD REC		
				12805	Coupons Due from Clr Hous	127201	OTHER ACCRUED INCOME		

Defense Resale Activities (DRA) alignment to Common Chart of Accounts (CCOA)									
Account Number	Common Chart of Accounts (CCOA) Account Title	AAFES		NEXCOM		MCX		DeCA	
		Account	Account Description	Account	Account Description	Account	Account Description	Account	Account Description
				12806 12808 12809 12812 12813 12814 12815 12816 12817 12818 12819 12821 12822 12823 12824 12825 12826 12827 12829 12830 12832 12834 12836 12837 12839 12842 12843 12844 12850 12855 12910	Ven Coupons Redeemed Locally Centralized Vendor Coupons A/R Collections via PR Deductn GCs Due from MCX/AAFES P/R Advance AAFES Mail Order Gift Cert MilStar Profit Receivable Loans Recvbl-Foreign Nationals Reward Card Receivable Due from Contractor-Vending GC Gas Pumps Clearing Acct Due from Other Deposits - Base Services Due from NAVFAC Utility Deposits Due from Misc Other Due from Contract Telephone Due from Emp-Trvl Advance Due from McDonalds Concessions Due from Sandboxx Gift Cards Due from Franchised Foods Due from Marine Corp Exchange Due from Pension Trust Due from Coast Guard - Gift Cards Due from Ven/Concessionaires Advertising Co-op Receivable Due from Western Union Due from Eagle Cash-BnkofBosto Keep it New (KIN) Replacement Montage Replacement Receivable Ditty Bag Holding Acct EE Deferrred FICA Receivable Ven Debit Balances-Corp	151501 171101 172201	HQ SHORT-TERM LOANS RECEIVABLE HQ LONG-TERM LOANS RECEIVABLE INTERSERVICE LONG-TERM LOANS RECEIVABLE		
1290	Allowance for Doubtful Accounts	049-16	Coop Vendor Rec Reserve for Bad Debt Expense	29117 29118	Res Bad Debts-Other AR Res Bad Debts-Ret Chks	121301	ALLOWANCE FOR DOUBTFUL AC	131900	Allowance for Doubtful Accounts
1300	Accrued Interest Receivable	026	Accrued Interest Receivable (HQ AAFES)	12807	Accr Int on Invest & Saving	127101	ACCRUED INTEREST	134000 136000	Interest Receivable Penalties and Fines Receivable
1400	Other Current Assets	046 049 071 081 089	Coupon Book Inventories Other Misc Current Assets Expense Supplies Inventories Prepaid Insurance Prepaid Expense - Reallocated	12821 12822 14002 14005 14008 14011 14012 14017 14019 14020 14021 14025 14029 14030 14101 14102 14103 14104	Inactive-use 14104 Other Dep-B Inactive-use 14103 NAVFAC Depo Deposits Receivable PP-Exchange Supplies PP-Maint Mtrls/Equip Rplmnt PP-Mail Order Postage/Fees PP-Custodial Supplies PP-Insurance Premiums Advs for Wrkrs Comp&Pub Liab Misc Other Assets P/P Printed Fuel Coupons Prepaid - Other Prepaid Franchise Fees Prepaid Payroll Costs Pay.Gov Paymnets Clearing Account NAVFAC Construction Deposits NAVFAC Utility Deposits Other Deposits-Base Services	140101 140201 140301 140501 140401 140701	SUPPLIES ON HAND - PREPAID MAINTENANCE LICENSING CONTRACTS - PREPAID POSTAGE - PREPAID COMPOSITE INSURANCE - PREPAID OTHER EXPENSES - PREPAID FRANCHISE FEES-PREPAID	141000	Prepayments and Advances
1500	Merchandise Inventory	030 031 032 033 034 036 038 040 041 042 044	Distribution Center Expense Allocations Retail Merchandise Inventory Retail MIT - Year end Only Unearned Cash Discounts - Retial Merchandise Food Merchandise Inventories Service Merchandise Inventories Vending Merchandise Inventories Purchases in Transit Purchases in Transit US Vendors Purchases in Transit - Unaudited (Year End Only) Merchandise Out for Repair/Replacement	13101 13201 13301 13510 13520 13525 13610 13611 13700 29220 29230	Retail Beginning Inventory Service Beginning Inventory L1-Beginning Inventory Inv Adj-Layaway Reinstatement Reserve for Purchase Discounts Capitalized DC Inventory Cost MdseinTransit-EPP Vendors Mdse in Tran-Europe Purch PP Frght Clearance-Exch Reserve for Markdowns Reserve for Sales Returns	130101 130301 130601 130602 130901 131001 132101	RETAIL INVENTORY SERVICES INVENTORY GOODS IN TRANSIT-LOCAL GOODS IN TRANSIT-DLA MILITARY CLOTHING NON RMS INVENTORY RETAIL - GASOLINE INVENTORY RECEIVING INSPECTION ACCOUNT	152100	Inventory Purchased for Resale

Defense Resale Activities (DRA) alignment to Common Chart of Accounts (CCOA)									
Account Number	Common Chart of Accounts (CCOA) Account Title	AAFES		NEXCOM		MCX		DeCA	
		Account	Account Description	Account	Account Description	Account	Account Description	Account	Account Description
		099	Misc Other Assets	29240	OOO Shrink Reserve				
1710	Land	050	Land	16050	Land				
1720	Construction in Progress	059	Work in Progress	17310 17330 17550 17551 17560 17561 17610 17620 17710 17720 17730 17740 17810 17820 17830 17840 17850 17860 17870 17880 17890 17910 17920 17930 17940 17960 24230	WIP-Improvements Construction WIP-HQI Funded-Major Equip WIP-PPV-Construction Bldg WIP-PPV-Design Bldg WIP-PPV-Constr Impr WIP-PPV-Design Impr WIP-Local Improvement Constr. WIP-Local Improvement Design WIP-Cent Fnd Improve-Construct WIP-Cent Fnd Improve-Design WIP-Cent Fnd Improve-Assets WIP-Cent Fnd Improve-Minor Eq WIP-Cent Fnd Build-Construct WIP-Cent Fnd Build-Design WIP-Cent Fnd Build-Assets WIP-Cent Fnd Build-Minor Equip WIP-Code I-InHouse Support WIP-Code I-Professional Svcs WIP-Code I-Hardware WIP-Code I-Software Project Costs Trf'd to Field WIP-Japan WIP-Design WIP-Asset WIP-Minor Equip WIP-Leasehold Improvements Project Accrual	181501 182399 181601 182499	LOCAL CONST IN PROGRESS LOCAL CONST IN PROGRESS CLEARING ACCCOUNT HQ CCF CONS IN PROGRESS HQ CCF CONS IN PROGRESS CLEARING ACCOUNT	172000	Construction in Progress
1730	Buildings	051	Building & Improvements Subj to Depreciation	16115 16210 16220 16510 16815	Completed Third Party Contract Buildings Building - PPV Buildings-Locally Funded Completed-Cent Fnd Buildings	181101	BUILDINGS	173000	Buildings, Improvemens and Renovations
1739	Accumulated Depreciation, Buildings	052	A/D - B&I Subj to Depreciation	26115 26210 26220 26510 26815	Accum Depr-Third Party Contrac Accum Depr-Buildings Accum Depr-Building-PPV Accum Depr-Bldg L F Accum Depr- Compltd C.F.Build	181301	ACCUM DEPR BUILDINGS	173900	A/D, Buildings, Improvemens and Renovations
1740	Buildings Improvements	051	Building & Improvements Subj to Depreciation	16310 16330 16340 16610 16715 39117	Building Improvements Leasehold Improvements Building Imprv-PPV Bldg Improve Locally Funded Completed-Cent Fnd Improvement Donated Capital	181201	ALTERATIONS & IMPROVEMENTS	173000	Buildings, Improvemens and Renovations
1749	Accumulated Depreciation, Buildings Improvements	052	A/D - B&I Subj to Depreciation	26310 26330 26340 26610 26715 39118	Accum Depr-Bldg Improvement Accum Depr-Leasehold Imprv Accum Depr-Bldg Imp-PPV Accum Depr-Bldg Imp L F Accum Depr- Compltd C.F.Improv Donated Capital-Contra	181401	ACCUM DEPR ALTER & IMPROV	173900	A/D, Buildings, Improvemens and Renovations
1750	Furniture, Fixtures and Equipment	053 055 057 073	Automobiles Subj to Depreciation Equipment Subj to Depreciation Other Fixed Assets Subj to Depreciation Equipment & Other Fixed Assets for Issue	16105 16110 16405 16410 16996 16997	Pre-Lawson FA Equipment Equipment PreLawson FA-Equip Locally Fnd Equipment-Locally Funded IT Fixed Asset Clring-000000 o Fixed Asset Clearing Account	180101 180501	PROPERTY AND EQUIPMENT PROPERTY IN PROGRESS	175000	Equipment
1759	Accumulated Depreciation, Furniture, Fixtures and Equipment	054 056 058	A/D - Auto Subj to Depreciation A/D - Equip Subj to Depreciation A/D - Other Fixed Assets Subj to Depreciation	26105 26110 26405 26410	Pre Lawson Accum Depr-Equip Accum Depr-Equip PreLawson Accum Depr Equip LF Accum Depr Equip Locally Fnd	180201	ACCUM DEPR - PROP & EQUIP	175900	A/D, Equipment
1810	Assets under Capital Lease	084-08	Right-of-Use Asset "ROU"			187001 187002 187101	RIGHT OF USE ASSET – FINANCING RIGHT OF USE ASSET – OPERATING ACCUM DEPR – ROU FINANCING	181000 181900	Assets Under Capital Lease A/D, Assets Under Capital Lease

Defense Resale Activities (DRA) alignment to Common Chart of Accounts (CCOA)									
Account Number	Common Chart of Accounts (CCOA) Account Title	AAFES		NEXCOM		MCX		DeCA	
		Account	Account Description	Account	Account Description	Account	Account Description	Account	Account Description
						187102	ACCUM DEPR – ROU OPERATING		
1819	Accumulated Depreciation, Assets under Capital Lease								
1820	Information Technology							183000	Internal-Use Software
								183200	Internal-Use Software In Development
1829	Accumulated Depreciation, Information Technology							183900	Accumulated Amortization, Internal-Use Software
1910	Long Term Investments and Securities	012	Long Term Investments	11020.2	Repo/FNMA Agreements	170101 170201	CERTIFICATE OF DEPOSIT FEDERAL SECURITIES		
1940	Other Noncurrent Assets	084 091	Other Misc Prepaid Expenses Claims Receivable						
1970	Supplemental Plan Assets	096	Supplemental Plan Assets						
2100	Accounts Payable	101 102 103 106 107 109	Regular Vendors - CONUS A/P A/P Unaudited - Regular OES A/P Suspende for Reissued Checks- Adj A/P Due Under Agreement DPP Payment Due Misc A/P	20101 20111 20120 20121 20165	Vouchers Pay-Audited Receipt of Ven Pmts-Clr Acct Vouchers Pay-Unaudited Trade A/P Clearing Vouchers Pay-Unaudited-Overage	210101 210401 210801 211999 210501 210201	VOUCHERS PAYABLE VENDOR INVOICES NOT RECEIVED - DLA MIL CLOTHING OTHER CURRENT LIABILITIES LIABILITY CLEARING ACCOUNT US TREASURY PAYABLE VENDOR INVOICES NOT RECEIVED	211000	Accounts Payable
2200	Employment Related Liabilities	111 133 137 138 139 141	Accrued Personnel Costs Federal Withholding Taxes Payable SS Taxes Payable - US Employees Salary Allotments Payable - US Employees Other Payroll Deductions Payable State/Foreign/Payroll/Ins Taxes Payable	21101 21205 21206 21209 21224 21229 21235 21237 21238 21239 21240 21241 21243 21244 21246 21247 21251 21252 21268 21302 21303 21501 21505 21522 21526 24155 29954	Salaries & Wages Payable PR Ded-Deferred FICA P/R Deductions-Org Dues Domestic Partner Imputed Incom Emp W/H Retirement Annuity Emp W/H Long Term Disability Emp W/H Opt Group Life Emp W/H HMO Plans Emp W/H Dependent Life Emp W/H Fed Income Tax Emp W/H State/Terr Inc Tax Emp W/H Municipal Inc Tax Inc Tax W/H-LN Emp Emp W/H FICA Tax SS Tax W/H-LN Emp Emp W/H StandAlone Dental Emp W/H Health Care FSA Emp W/H Dependent Care FSA Emp W/H Long Term Care Accr Soc Sec Taxes-LN Emp Accrued FICA Taxes Health Ins Contr-LN Emp LN Sevr Pay-Pension Fund Marine Retirement Plan 401K Plan Garnishment(DD139) Clearing AC Res for LN Employee Bonuses	220101 220201 220401 230101 230201 230501 230701 230801 230901 231501 231601 232101 232201 233101 233201 233301 233401 233501 250101 250301 250801 232801	FEDERAL INCOME TAX WITHHELD OASDI MEDICARE TAX WITHHELD STATE/CITY TAX W/HELD (replace 2204, 2205) GROUP RETIREMENT GROUP BENEFITS HQ CIVIL SERVICE RET SYS HQ FED EMP RET SYSTEM HQ THRIFT SAVINGS PLAN 401K EMPLOYEE CONTRIBUTION NET PAY DIRECT DEPOSIT OTHER WITHHOLDING HQ GROUP RETIREMENT EMPLOYER ER SHARE BENEFITS LONG-TERM CARE BENEFITS WITHHOLDING HQ 401K LIABILITY 401K LOAN PAYABLE FIELD FLEXIBLE SPENDING PLAN SHORT TERM DISABILITY INCOME REPLACEMENT PLAN ACCRUED SALARIES AND WAGES ACCRUED UNEMPLOYMENT COMP LN ACCRUED SALARIES AND WAGES ER SHARE TSP CONTRIBUTION	221300 222500 265000 298500	Employer Contributions and Payroll Taxes Payable Unfunded FECA Liability Actuarial FECA Liability Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
2220	Accrued Annual Leave	112	Accrued Vacation Leave Payable	21401 21402 21404 21410 21411 21412 21413 21414 21415 21416 21417 21420	Reserve-Annual Leave Reserve-Annual Leave LocalNatl Res-Holiday Pay-LN Resv-Disabled Veteran Lv NL/NGIS Resv Annual Lv NL/NGIS Resv Annual Lv LN NL/NGIS Resv Holiday Pay NL/NGIS Resv Holiday Pay LN NL/NGIS Holiday Pay-Pmts to EEs NL/NGIS Vacation Pay-Pmts to EEs NL/NGIS Resv Severance Pay NL/NGIS Resv Disabled Veteran Lv	250201	ACCRUED ANNUAL LEAVE	222000	Unfunded Leave
2260	Post Retirement Benefits, Current	140	Pension liability - All Plans	29612.1	Post Retire Exp-Accrued			221500 229000	Other Post Employment Benefits Due and Payable Other Unfunded Employment Related Liabilities
2310	Short Term Capital Lease Liability					264101 264102	SHORT TERM FINANCE LEASE SHORT TERM OPERATING LEASE OBLIGATIONS		
2320	Reserve for Self-Insurance, Current	134 178	Group Insurance Payable Reserve for Self-Insurance	29550.1 29650	SIR Wrkrs Comp-Claim Res Group Medical Plan-IBNR				
2390	Other Accrued Liabilities	169-08 169-10 169-11	Military Star Rewards Card Liability Military Star Rewards Points Liability Military Star Points Expiration	24101 24119 24123	Misc Accts Payable-General Credit Card Fee Clr Acct Unredeemed Loyalty Gift Cards	250401	OTHER ACCRUED LIABILITIES	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

Defense Resale Activities (DRA) alignment to Common Chart of Accounts (CCOA)									
Account Number	Common Chart of Accounts (CCOA) Account Title	AAFES		NEXCOM		MCX		DeCA	
		Account	Account Description	Account	Account Description	Account	Account Description	Account	Account Description
		117	Accrued Professional Services Payable	24126	Franchise Fee-Mrkting Contribs				
		123	Accrued Insurance Payable (OES/HQ)	24127	Concessionaire Clr Acct				
		125	Accrued Freight-In Payable	24128	Res Trvl Exp Contract Emp				
		127	Accrued Credit Card Fees	24129	AR EDI Clearing				
		129	Misc Accrued liabilities	24131	AP Audit FY 09				
				24132	AP Audit FY 12				
				24133	AP Audit FY 11				
				24134	AP Audit FY 14				
				24135	AP Audit FY10				
				24136	AP Audit FY16				
				24137	AP Audit FY20				
				24140	AP Audit FY19				
				24141	AP Audit FY21				
				24142	AP Audit Fees FY17				
				24144	AP Audit FY15				
				24149	CA Lead Excise Tax Payable				
				24153	Tax Free ITA Fuel Coupons				
				24202	Accrued Expenses				
				39020	Nexmart Retained Earnings				
2410	Dividends Payable	150	Dividends Payable	23160	Profit Sharing Plan-Div Payable				
2415	Interest Payable	128	Accrued Interest Payable (HQ)						
2420	Claims Payable	122	Accrued Liability - Self Insurance Claims						
2490	Other Current Liabilities	104-02	Short Term Loans Payable	22001	Customer Dep-Spec Orders	211101	AAFES-NEX GIFT CARD PAYABLE		
		104-03	Discount on Short Term Payable	22004	Customer Dep-Layaways	212101	SHORT-TERM LOANS PAYABLE		
		104-07	Current Lease Liability	23150	Afloat Telephones Profits Pay	212102	SHORT-TERM INTEREST PAYABLE		
		135	Regular Contributions Retirement Plan	24102	Nexcard Sales-Concessionaires	213101	INTERSERVICE SHORT-TERM LOANS PAYABLE		
		142	Other Unredeemed Coupons (OES)	24105	Wire Transfer Clearing Acct	213102	INTERSERVICE SHORT-TERM INTEREST PAYABLE		
		143	Customer Deposits	24108	Concessionaire Deposits	231101	SAVINGS ACCOUNTS		
		144	Unclaimed Wages	24110	Video Tape Ren-Security Dep	231301	UNION DUES		
		145	Retirement Savings Plan	24111	UnID Cash Rcpts Clr Acct	231401	CHARITABLE CONTRIBUTIONS		
		146	Concessionaire Deposits	24112	Vendor Correction Clr Acct	260101	SPECIAL ORDERS - UNEARNED REVEUW		
		147	Security Deposit LIF	24113	Retail Display Vendor Allow	260201	GIFT CERTIFICATES - UNEARNED REVENUE		
		149	Misc Current Liabilities	24114	Vendor Rebate Clr Acct	260301	DEPOSITS ON RENT CONTAIN - UNEARNED REVENUW		
		160	Govt of Japan Basic Wage Offset	24117	Telecom Advance Pmts Clr Acct	260701	RECRUIT COUPONS - UNEARNED REVENUW		
				24118	NGIS Wire transfer Clr Acct	261401	GIFT CARDS - UNEARNED REVENUE		
				24121	ENEL-Customer Deposits	260901	OTHER UNEARNED REVENUE		
				24122	A/R Cash Receipts Clr Acct				
				24125	Student Meal Coupons				
				24145	Unredeemed Gift Cards				
				24150	Good Student Awards-Clearence				
				24151	Due to NMCRS				
				24152	Sailor of the Year-Clearence				
				24156	Due to Assoc Rec Committee				
				24166	3rd Party GC-DeCA				
				24167	3rd Party GC-Financial				
				24168	3rd Party GC-Vendor Specific				
				24169	Micro Market Card				
				25121	Due To/Frm NL-Net Contrib				
				25122	Due to/From NGIS-Net Contribution				
				25181	Due To/From Nexmart				
				25202	Due To/From NEXCOM				
				26910	Government of Japan Funding				
				26911	Gov Japan Funding Benefits				
				28305	Marine Corp L-1 Inv-Govt Owned				
				28306	RCS Deferred Credit-Govt Owned				
				28309	TFU Stock Fund				
				28310	TFU Rollout Funding				
				28311	L1 Inventory RODS				
				28312	APF Maternity Uniform Program				
				39010	Error Suspense				
2510	Liability for Pension Benefits	169-01	Accrued Pension Liability - Basic	19010	Prepaid Pension Costs			221500	Other Post Employment Benefits Due and Payable
		169-02	Accrued Pension Liability - EMP						
		169-04	Accrued Pension Liability - UK						
		169-05	Accrued Pension Liability - Other						

Defense Resale Activities (DRA) alignment to Common Chart of Accounts (CCOA)									
Account Number	Common Chart of Accounts (CCOA) Account Title	AAFES		NEXCOM		MCX		DeCA	
		Account	Account Description	Account	Account Description	Account	Account Description	Account	Account Description
		169-07	Accrued Liability - Group Health (Active VEBA)						
2540	Long Term Loans Payable	104-05	Long Term Loans Payable			280201 280202 280301 280302	LONG-TERM LOANS PAYABLE LONG-TERM INTEREST PAYABLE INTERSERVICE LONG-TERM LOANS PAYABLE INTERSERVICE LONG-TERM INTEREST PAYABLE		
2590	Long Term Capital Lease Liability Payable	104-08	Long Term Lease Liability			283001 283002	LONG TERM FINANCE LEASE OBLIGATIONS LONG TERM OPERATING LEASE OBLIGATIONS		
2610	Reserve for Self-Insurance, Long Term	173	Provision for Workers Comp - Claims Outstanding	29510 29550 29670 29700	Clims Pend-O/S Transship Losses SIR Wrkrs Comp-Claim Res Short Term Disability-IBNR SIR-Other Insurance-IBNR				
2620	Other Employee Benefits	113	Accrued Other Employee Benefits Payable	29910	Res for LN Retir Allow/Sev Pay	282001	OTHER LONG-TERM LIABILITIES		
2630	Post Retirement Benefits, Long Term	169-03	Accrued Liability - Post Retirement Medical	29612	Post Retire Exp-Accrued				
2910	Environmental Liabilities							299500	Estimated Cleanup Cost Liability
2990	Other Long Term Liabilities			23160.1	Profit Sharing Plan-Div Payabl - L/T	265101 275001 275101 280001 280101 280501 281101 281201	HQ TRUST FUNDS ON DEP CONTINGENT LIABILITIES GENERAL CONTINGENCIES LONG-TERM LIABILITIES MARINE CORPS STOCK FUND DLA MILITARY CLOTHING LOAN - 782 GEAR DLA MILITARY CLOTHING INV PRICE ADJ-GENERAL DLA MILITARY CLOTHING INV PRICE ADJ-782 GEAR		
3050	Net Assets Acquired	178 181	Reserve for Self-Insurance Net Earnings	34010 34020 34030 34040	Net Worth Acqd-Exchanges Net Wrth Acqd-BUPERS/BRAC Net Wrth Capitalization FA Eq Net Assets Acqd-Cons Pkg Store				
3100	Unexpended Appropriations							310000 310700	Unexpended Appropriations Unexpended Appropriations - Used
3200	Other Comprehensive Income	193	Other Comprehensive Income	39305	Accum Oth Comprehensive Income				
3300	Retained Earnings	199	Net Worth AAFES	36001 36002	RE Prior Year Undist Retained Earnings	340101 310101 310901 350101	RETAINED EARNINGS HQ-COMPOSITE INS RESERVE HQ-MED INS RESERVE UNDISTRIBUTED PROFIT	331000	Cumulative Results of Operations
5100	Revenue from Sales from Retail Operations	200 201 202 203 204 206 210 225 226 231 235	Retail Sales Food Sales Vending Sales Services Sales Retail Discounts on Sales Services Discounts on Sales Food Discounts on Sales In-Store Service Sales In-Store Service Sales Discounts Resilian Sales SBT (Scan Based Trading) Sales	40100 40117 40118 40119 40150 40300 40317 40318 40319 40350	Sales-Retail Depts Permanent MD-Contra Sales Clearance MD-Contra Sales Promo Mkdwns-Contra Sales Sales-CoOP Retail Depts Sales-Service Depts Permanent MD-Contra Sales Clearance MD-Contra Sales Promo Mkdwns-Contra Sales Sales-CoOP Service Depts	410101 410301 410401 412401 430101 430301 430401 460101 460301 460401	GROSS SALES - DIRECT RETURNED SALES - DIRECT TERMINAL MD - DISCOUNT DIRECT INTRA MCCS SALES SERVICES-FEES RETURNED SALES-SERVICES TERMINAL MD - SERVICES GROSS SALES RPOS NON RMS RETURNED SALES RPOS NON RMS TERMINAL MD-DISCOUNT RPOS NON RMS	510000	Revenue from Goods Sold
5200	Revenue from Motor Fuel Sales	200-02	Retail Fuel Sales	40300.1	Revenue from Motor Fuel Sales				
5300	Net Concession Income	223	Income from Concession Activities - Regular	60300.1 60300 60301 60302 60303 60304 60306 60307 60308 60309 60310 60311 60312 60313 60314 60315 60316 60317 60318	Concession Income Reclass Income Concessionaire Conc Income-Taco Bell Conc Income-Snackbar/Deli Conc Income-Pizza Hut Conc Income-Five Guys Burgers Conc Income-DunkinDonuts Conc Income-Rubio's Conc Income-Muscle Makers Grill Conc Income-SpecialCoffee Conc Income-Rice King Conc Income-Food Truck Conc Income-Hot Dog Cart Conc Income-Pizza Concepts Conc Income- Blimpie's Conc Income-Hisho Sushi Conc Income-Natures Table Conc Income-Smoothie Conc Income-Del Taco	820701 820702	COMMISSIONS DIRECT COMMISSIONS INDIRECT		

Defense Resale Activities (DRA) alignment to Common Chart of Accounts (CCOA)									
Account Number	Common Chart of Accounts (CCOA) Account Title	AAFES		NEXCOM		MCX		DeCA	
		Account	Account Description	Account	Account Description	Account	Account Description	Account	Account Description
				60319	Conc Income-Popeye's				
				60320	Conc Income-PBE Concepts				
				60321	Conc Income-BBQ Concepts				
				60322	Conc Income-Pierre's Eatery				
				60323	Conc Income-Panda Express				
				60324	Conc Income-Taco Del Mar				
				60325	Conc Income-Asian Concepts				
				60326	Conc Income-Starbucks				
				60327	Conc Income-Wayback Burgers				
				60328	Conc Income-Snack/Cafeteria				
				60329	Conc Income-Arby's				
				60330	Conc Income-Green Bean				
				60331	Conc Income-Chili's				
				60332	Conc Income-Tim Horton's				
				60333	Conc Income-Lebanese Taverna				
				60335	Conc Income-5StarEspresso				
				60336	Conc Income-FirehouseSubs				
				60337	Conc Income-Sbarro's				
				60338	Conc Income-Burger King				
				60339	Conc Income-Wendy's				
				60340	Conc Income-Auntie Anne's				
				60341	Conc Income-IHOP Express				
				60343	Conc Income-Jack in the Box				
				60344	Conc Income-Brueggers				
				60345	Conc Income-Qdoba				
				60346	Conc Income-Fresh Kitchen				
				60348	Conc Income-BaskinRobbins				
				60349	Conc Income-Mexican Concepts				
				60350	Conc Income-Subway				
				60352	Conc Income-MWR Food Concepts				
				60353	Conc Income-Quiznos				
				60354	Conc Income-Raising Cane				
				60355	Conc Income-Fooda				
				60356	Conc Income-Pioneer Pizza				
				60357	Conc Income-O-Kizushi				
				60358	Conc Income-FBCB's Concessions				
				60380	Conc Inc-MO-Car Rental				
				60381	Conc Inc-Vended DVD/Game Renta				
				60385	Conc Inc-K9-Sprint				
				60390	Conc Inc-K9-AT&T				
				60400	Conc Inc-K4-McDonalds				
				60402	Conc Inc-K4-OthrFastFood				
				60500	Concession Receipts/Sales				
				60600	Concess Pmts to Vendors				
				64010	Management Fee-Concession				
				64200	Utility Exp-Concessionaire				
				64300	Commission Exp-Concessions				
				64500	Misc Other Exp-Concession				
5400	Appropriated Funding							570000	Expended Appropriations
5510	Revenue from Patron surcharge							510000	Revenue from Goods Sold
5590	Other Operating Revenue	212	Retail Plant Cost of Goods	70002	Store Provided Bag Fee	838301	VENDOR SUPPORT INCOME	578000	Imputed Financing Sources
		213	Food Plant Cost of Goods	70004	Miscellaneous Income	832001	OTHER INCOME		
		214	Service Plant Cost of Goods	70009	Income Mail Orders	832101	REIM FOR NAFI SERVICES		
		216	Retail Plant Regular Issues	70011	Revenue from FrontEnd Fixtures	832201	FEES AND CHARGES		
		218	Food Plant Issues	70016	Restocking Fee	840101	DLA MANAGEMENT FEE		
		219	Service Plant Issues	70029	Serv Chg-Sales to Other Actv	840201	DLA RETAIL LOSS ALLOW		
		220	Retail Cash Discounts Earned	70030	Service Charges	840401	DLA RECOVERED		
		230	Lifestyle Center Occupant Income	79001	CoOP Efforts Expense Offset	840601	DLA OTHER INCOME		
		241	Income from Agency Activities			837701	INTRA MCCS REVENUE		
		242	Income from POL Coupon Books (OSE)			837701	INTRA MCCS REVENUE		
		243	Income from Procurement Sales			873001	UFM CIVILIAN PERSONNEL		
		256	Wrapping and Packing Income			873101	UFM UTILITIES		
		257	Distribution Vendor Allowances			873201	UFM RENTS		
		260	Collection Income			873301	UFM COMMUNICATIONS		

Defense Resale Activities (DRA) alignment to Common Chart of Accounts (CCOA)									
Account Number	Common Chart of Accounts (CCOA) Account Title	AAFES		NEXCOM		MCX		DeCA	
		Account	Account Description	Account	Account Description	Account	Account Description	Account	Account Description
		262	Income from Organization Exp/Backhaul			873401	UFM SUSTAIN RESTORE AND MODERNIZE		
		264	Income from Customer Deposits			873501	UFM SUPPLIES AND EQUIPMENT		
		282	Write off of Stale Dated or Unclaimed Checks			873601	UFM CONTRACTUAL SERVICES		
		283	Salvage Income			873701	UFM TRAVEL OF PERSONNEL		
		290	Other Misc Income			873801	UFM TRANSPORTATION OF THINGS		
		292	IRS Program Payments			873901	UFM EQUIPMENT INVESTMENT TYPE		
		293	Securities						
		297	Other Income Transfers						
		261	Finance Income						
		263	Income from Dishonored Check Collections						
5710	Non-Operating Income	280	Profit/Loss from Sale or Disposal of Fixed Assets	70000.1	Misc Inc reclasses fr a/c 70004	810101	INTEREST INCOME		
		309	Gain or Loss on Foreign Currency	54075	Gain/Loss F.Curr-A/P Other	811001	PREM-DISC FED SECURITIES		
				54076	Gain/Loss F.Curr-Currency Sale	812301	ROUNDING		
				54077	Gain/Loss F.Curr-Vendors/Concessions	830501	AAFES-NEXCOM PROFIT DIST		
				54078	Gain/Loss F.Curr-Payroll	830801	REIM FOR LOST PROPERTY		
				54080	Gain/Loss F.Curr-Off Base Utility Rent	830901	ATM FEES		
				70006	Int Income Deferred Pay Pln	831001	CURR CONVERSION GAIN-LOSS		
				70019	Interest Income	831101	COUPON FEES		
				70027	Proceeds from Sale of FA	831201	SALVAGE-RECYCLE INCOME		
				70049	USMC Management Fee	831301	ADVERTISEMENT INCOME		
				70060	MilStar Profit Sharing	831401	CASH DISC NONRESALE		
				80003	Project Cancellation Exp	831501	SERV CHGS GOV'T SALES		
						831601	BAD CHECK SERV CHRГ		
						831801	CANCELLATION OF AGED CKS		
						831901	INVENTORY OVERAGES-SHORTAGES		
						832601	CONTRIBUTIONS AND DONATIONS		
						832801	SPECIAL ORDER SURCHARGE HANDLING		
						832901	TREASURY OFFSET PROGRAM TOPS		
						833001	GOVERNMENT PURCHASE CARD		
						833201	CIVIL RECOVERY FEE		
						850301	GAIN-LOSS FIXED ASSET DSP		
						850401	GAIN-LOSS ON CONTAINERS		
						832401	CORP SPSHOP INCOME		
						838201	STAR CARD REVENUE		
6100	Cost of Goods Sold	205	Vending Cost of Goods	45100	Cost Of Sales-Retail Depts	510101	GROSS PURCHASES	650000	Cost of Goods Sold
		207	Retail Cost of Goods	45150	Cost of Sales-CoOP Retail Depts	510201	RETURNED PURCHASES		
		208	Food Cost of Goods	45300	Cost of Sales-Service Dpts	510301	FREIGHT		
		209	Services Cost of Goods	45350	Cost of Sales-CoOP Service Depts	510401	FREE GOODS		
		211	Cost of Sales DC/Retail Non-Stock Ledger	45640	Cash Discounts Based On Terms	510501	VENDOR INVOICE ADJUSTMENT		
		215	SBT Sales Discounts	45709	Other COGS-Departmental	510601	TRADE-VOLUME DISCOUNTS		
		232	Resilian Cost of Sales	45710	Other COGS Adjustments	510701	PURCHASES COST ADJUSTMENT		
		234	In-Store Services Cost of Goods	45720	Whse Phys Inv Over/Short	510801	TRADE-DSPLY PERFORM ALLOW		
		236	SBT Cost of Goods Sold	45740	Prior Year Adj-Exchanges	510901	VENDOR PRICE CHГ SUPPORT		
		252	Food Plants Profits/Losses	45741	Prior Year Adj-Warehouse	511001	SURVEYS		
				50521	Trucking Expense Repairs	511201	PRIOR YEAR RECEIVERS		
				50720	Trucking Exp-Maintenance	511301	MDSE SHORT-DAMAGED IN TRANSIT		
				51050	Freight & Express	511401	CASH DISCOUNT-RESALE		
				51051	Freight Out	560101	GROSS PURCHASES RPOS NON RMS		
				51055	Freight In	560201	RETURNED PURCHASES RPOS NON RMS		
				70008	Serv Chrg Lyawy Cancell	560301	NON-RMS FREIGHT		
				70010	Misc Income-Vendors	560501	VENDOR INVOICE ADJ - RPOS NON RMS		
				70012	Restitution/Civil Demand	561001	SURVEYS RPOS NON RMS		
				70013	Delivery Fees	561401	CASH DISCOUNTS RESALE - RPOS NON RMS		
				70014	Home Layaway Service Charge	520701	FIFO COST UPDATE ADJUSTMENT		
				70015	Delivery Income-In House	519901	GROSS PURCHASES-COST VARIANCE		
				70020	Purchase Discounts Taken				
				70023	Income-Coupon Redemption				
				70024	Income-AP Audit				
				90250	Expense Allocation Credit				
				90290	Whse Expense Allocation				
6200	Cost of Motor Fuel Sales	207-02	Retail Cost of Goods - Gasoline	45300.1	Cost of Sales-J3				



Defense Resale Activities (DRA) alignment to Common Chart of Accounts (CCOA)									
Account Number	Common Chart of Accounts (CCOA) Account Title	AAFES		NEXCOM		MCX		DeCA	
		Account	Account Description	Account	Account Description	Account	Account Description	Account	Account Description
6310	Civilian Personnel Salaries and Wages	301 308	Personnel Costs Dollar Paid Personnel Costs Transfers	50110.1	Unclaimed Wages Reclass	610101	SALARIES AND WAGES	610000	Operating Expenses/Program Costs
				50100	Payroll	613901	OVERTIME		
				50110	Payroll	614001	TRAIN SAL-WAGE		
				50111	H4-P/R Receiving & Shipping	619101	JAPAN LN SALARIES AND WAGES		
				50112	H8-P/R Selling PR	619201	BWO REDUCTION LABOR CONTRA		
				50113	Convenience Care Pay				
				50114	Incentive Pay				
				50120	Overtime				
				50121	Overtime-Rec & Shipping (H4)				
				50122	Overtime-Dir Selling (H8)				
				50135	Local National Payroll				
				50136	Local National Sick Leave				
				50140	Bonus Expense				
				50150	Sick Leave				
				50155	Family Sick Leave				
6320	Civilian Personnel Services and Benefits	303 345	Other Employee Benefits HQ DoD NAF Wage Fixing Authority	50200	Employee Benefits	610201	OASDI-MEDICARE TAX	610000 640000	Operating Expenses/Program Costs Benefits Expense
				50210	Annual Leave & Holiday Pay	620201	401K EMPLOYER SHARE		
				50211	H4-Ann Lv,Hol Pay-Rec/S	620301	GROUP BENEFITS		
				50212	H8-Ann Lv,Hol Pay-Sell	620401	GROUP RETIREMENT		
				50230	Emp Benefits-Local National	620601	TRAINING EXPENSE		
				50231	H4-Emp Benefits LN-Rec/Ship	620701	MEDICAL EXAMS		
				50232	H8-Emp Benefits LN-Selling	620801	UNEEMPLOYMENT COMPENSATION		
				50240	Chng In Vacation Exp Accrued	620901	EMP INCENTIVE-SER AWARDS		
				50450	FICA Tax Expense	621001	WORKERS COMPENSATION		
				50451	H4-FICA Tax Exp-Rcvg/Shippi	621101	RETIREE BENEFITS		
				50452	H8-FICA Tax Exp-Selling Pay	621301	EMPLOYEE MEALS & REFRESH		
				51110	Retiremnt Annuity Contribution	621801	EMPLOYEE UNIFORMS		
				51120	Post Retirement-Medical	622001	OTHER EMPLOYEE EXPENSE		
				51122	Post Retirement-Insurance	622101	CAPITALIZED EMP EXP(CONTRA)		
				51124	Retirement-US Nationals	625101	MR EMP REIM(CONTRA)		
				51125	401K Administrative Exp	622201	OVERSEAS LIVING QUARTER ALLOWANCE		
				51205	Centrally Funded Benefits-Exch	622301	POST ALLOWANCE		
				51206	HQ Allocated CF Bene-Offset	621401	LN ALLOWANCE AND BONUSES		
				51209	State Unemployment Insurance				
				51251	SIR Workers' Comp Program				
				51260	HMO Premium Payments				
				51262	Group Life Insurance				
				51264	Short Term Disability Plan				
				51266	Long Term Disability Plan				
				51268	Special Group Life Insur				
				51270	SIR Group Medical Plan				
				51430	DOD Wage Survey Exp				
				53201	Severance Pay				
				53207	Emp Variable Post Allowance				
				53210	Employment Wellness Programs				
				53211	Service Award Pins				
				53212	Gift Cert Award/Promo				
				53215	Mass Trans. Benefit Prog				
				53310	Employee Education				
				53360	Management Development				
				53330	Training Academy Resources				
				58210	Misc Exp-L1				
				58311	Payroll-L1				
				59200	Reimbursable Payroll Exp				
				59210	Reimbursable Benefits				
				90420	L-1 Allocated Personnel				
				90480	L-1 Allocated General Ex				
6410	Utilities Expense	320	Utilities Expense	50610	Utility Expense	630601	UTILITIES	610000	Operating Expenses/Program Costs
				50740	Trash Pickup	630901	TRASH DISPOSAL		
6420	Rent Expense	349	Rent Expense	51701	Equipment Rental	641801	RENTAL	610000	Operating Expenses/Program Costs
				51703	Equipment Rental Office	641901	OPERATING LEASES		
				51707	GSA Vehicle Lease Costs				
				52010	Rental Expense-Buildings				
6430	Communications Expense	369	Telephone and Telegraph Expense	51010	Telephone and Postage	630301	POSTAGE	610000	Operating Expenses/Program Costs

Defense Resale Activities (DRA) alignment to Common Chart of Accounts (CCOA)									
Account Number	Common Chart of Accounts (CCOA) Account Title	AAFES		NEXCOM		MCX		DeCA	
		Account	Account Description	Account	Account Description	Account	Account Description	Account	Account Description
		373	On-Line Electronic Equipment Expense	51015 51030 52100	Wireless Services Data Comm Leased Lines Communication Costs	630401	ELECTRONIC COMMUNICATIONS		
6440	Supplies and Equipment Expense	314 315	Supplies Heat & Eat Supply Expense	50519 50526 50620 50730 52620	Reasonable Accommodation Cleaning,Maint Ser & Supplies Stationery & Supplies Fuel & Oil Stationery & Supplies	670901 626201 640301 670301	SUPPLIES GENERAL VEHICLE MAINTENANCE AND GAS MINOR EQUIPMENT PRINTING AND REPRODUCTION	610000	Operating Expenses/Program Costs
6450	Repairs and Maintenance Expense	347	Repairs and Maintenance Expense (Non-Auto)	50512 50520 50535 50750 51801 52500	Maintenance & Repairs,Serv DP Repairs,Replacements,Alter Nexmart Improvements Maint-Contract Labor ADP Hardware/Software Ma Nexmart Repairs	640901 641001	OTHER FACILITIES EXPENSE REPAIR AND MAINTENANCE	610000	Operating Expenses/Program Costs
6460	Contract Expense	348 378	Guard and Security Expense Professional Services	51410 51420 51440 51480	PR Contract Fee Expense Professional Services Contracted IT Services Contracted Home Delivery Expense	620501 626601 640401 640501 670401 670801 671101 671201 671501 671801 672001 672801 672701 674401 675301 676001	RECRUITING CONTRACTED LABOR CONSULTING SERVICES MAINTENANCE LICENSING CONTRACTS PROTECTIVE SERVICES AUDIT-INVENTORY SVCS SUBSCRIPTIONS AND DUES LAUNDRY-DRY CLEANING ENTERTAINMENT STUDY AND REVIEW CONTRACTED EXPENSE EMPLOYEE BACKGROUND CHECKS CLOUD COSTS OFFICIAL FUNCTIONS HQ DOD WAGE FIX AUTH. HQ FSA ADMIN FEE	610000	Operating Expenses/Program Costs
6470	Travel Expenses	364	Travel Expenses	50400 50910 50920 50930 50940 50950	Transportation/Travel Travel-HQ & Field Assists Travel-Gas & Auto Travel-Store Travel Travel-Storm Related Travel-Fld Oper Audits AIRG	626101	TRAVEL EXPENSE	610000	Operating Expenses/Program Costs
6480	Transportation of Things (Non-Retail) Expense	338 339 341	Freight Expense, Express and Postage Expense Trans-Shipment Losses of Distribution Center Organic Transportation Expense	51020	HQ Postage	670501	FREIGHT	610000	Operating Expenses/Program Costs
6490	Depreciation and Amortization	374 375 376	Depreciation - Automotive Depreciation - Non-Automotive Depreciation Expense - Transfers ADR Trans Acct	56110 56210 56310 56330 56410 56510 56610 56715 56815 64100 64120 64140 70031 70032 70033	Depr-Equipment Depr-Buildings Depr-Building Improvements Depr-Lshld Building Improvemen Depr-Equipment Locally Funded Depr-Building Locally Funded Depr-Bldg Imp Locally Funded Depr-Compltd C.F.Improve Depr-Compltd C.F.Building Depr Exp-Concessionaire Depr Exp-Concess PPV Bldg Depr Exp-Conc PPVBldgIMP LF Depr Equip-offset LF Depr Bldg-offset LF Depr Bldg Imp-offset	640601 640701 640801	DEPR EXPENSE-PROP & EQUIP DEPRECIATION-BLDG DEPRECIATION ALT-IMPROVEMENTS	671000	Depreciation, Amortization and Depletion
6510	Insurance Premiums Expense	377	Insurance	51252 51524	Purchased Insurance Prem SIR Insurance Claims-Other	660101 660201	SELF INSURANCE PREMIUM SELF INSURANCE DEDUCTIBLE	673000	Imputed Costs
6520	Advertising and Promotions Expense	327	Sales Promo Expense	50301 50302 50304 50320 50321 50325 50330 50331	Advertising Expense-Field Direct Mail-Print In Store Flyer Ad Exp Advertising Income-Field Income-Vendor CoOp Collateral Scratchers Agency-Shipping/Freight Agency-Direct Mail	674201 674301	ADVERTISING ADVERT-PROM (CONTRA)		

Defense Resale Activities (DRA) alignment to Common Chart of Accounts (CCOA)									
Account Number	Common Chart of Accounts (CCOA) Account Title	AAFES		NEXCOM		MCX		DeCA	
		Account	Account Description	Account	Account Description	Account	Account Description	Account	Account Description
				50332 50333 50340 50344 50345 50346 50347 50348 50349 50350 50351 50352 50353 50361 50362 50363 50364 50365 50366 50370 52300	Direct Mail-Assembly/Freight Direct Mail-Postage Visual Merchandising Exp Income-Insight Systems-Platform/Fixed Expenses Digital Media Agency-Digital Social Media-Paid Integrated Marketing In-Store Display Holiday Display & Graphics General Signing Sign Holders Sample Mdse Requirements Agency-Creative Agency-Photography Agency Branding Agency Video Agency Insight Outreach-Positional Advertising Expense				
6530	Bad Debt Expense	362 331 333 361	Write-Off Bad Debts Write-Off of Dishonored Checks and Credit Cards Write-Off of Vendor Debit Balance- Uncollected Collection - Bad Debt Expense	51610 51660 51670 70007 70025 70026	Bad Debt Exp-Other AR Bad Debt Exp-Exchange AR Bad Debt Exp-Return Cks Income Bad Check Charges Delinq Debt Fees Recovrd Delinq Debt Princ Recvrd	850101 850201	WR-OFF UNCOLL BAD CHECK WR-OFF OTHER UNCOLL	672000	Bad Debt Expense
6590	Other Operating Expense	311 313 318 319 326 328 329 330 334 342 343 344 346 350 352 355 363 367 368 379 380 382 383 384 387 388 389 397 398 399 400	Free Alterations Procurement Improvement Program Inventory W/O Price Fluctuations Inv Variance Laundry Expense Cash Over or Short Commissions - Fees Cost of Disapprove/Cancel Capital Expend Prog Lifestyle Center Marketing Expense Vendor Samples - Receipts from Vendors Production Costs Transfers Cash Discounts Lost Retail Warranty Expense Protated Activation Expense Cam Expense Misc Expense Equipment Usage Fee Non-Amortized/Expense Outside Conferences Attendance Fees Data Processing/IT Equipment Rental & Maint Commerical/PC/Mid-Range Software Bank Charges Interest Expense/Prompt Pay Peronnel Programs Allocations (HQ/AAFES) Misc Other Expense Prior Period Adjustment Personnel Costs for Relocation/Reorganization Other Expense Transfers, In Out Print Plant Cost of Production Deactivation Expense Publications, Subscriptions, Licenses, ADS Exp Research and Development Headquarters Special Programs	45660 50300 50600 50622 50623 50660 50665 50700 51422 51423 51424 51451 51470 52400 52510 53101 53102 53103 53104 53109 53127 53135 53202 53203 53204 53206 53208 53209 53320 53325 53335 53410 53510 53610 54005 54035 54065	Mdse Short/Damaged in Tran Administrative Charge Custodial Expense IT Minor Purchases Forms Exp Local Vendors Printing Exp-Field Printing Exp-HQ Operations & Management - Misc 3Rd Party Fulfillment 3Rd Party Order Processing Fees 3rd Party Labor Fees Physical Inventory Exp Legal Expense Miscellaneous Expense Protective Clothing Local Bank Service Charg GiftCard Activation Fee Credit Card Fees Gas Credit Card Fees Bad Credit Card Expense Reusable Bag Rebate Local Bank Service Charg Emp Variable Housing All Prizes Cash Awards & Saras Employment Expense Subscriptions & Periodicals Service Pins EEO Settlements Exec Mgmt Prg Intervw Exp Trv Mgmt Training Program Training & Development Exp Relocation Expense Meeting Exp Prompt Payment Act Misc Exp Micro Market Kiosk Fee ADP Software Exp	650101 650201 650301 650401 650501 650601 650801 660501 670201 670601 670701 671001 671301 671401 672101 672401 672501 672601 673701 673901 674001 674101 674801 675401	DLA GRATUITOUS ALTERATIONS DLA RECOVERED CLOTHING RENOVATION DLA ASSESS SERV CHARGES DLA DEFEC CLO-NONRECOVER DLA SHORT-DAMAGED CLOTHING DLA UNCOLLECTIBLE ACCTS DLA INV OVER-SHORT OTHER LIABILITY INSURANCE MCCS WARRANTY-GUARANTEE PROFESSIONAL MEMBERSHIPS BANK SERV CHG-WIRE TRANS DEBIT-CREDIT CARD CASH OVER-SHORT GIFT CARDS AWARDS-PRIZES INTRA MCCS EXPENSE MISCELLANEOUS WAREHOUSE SURCHARGE SURVEYS-NON RESALE ROYALTY FEES FRANCHISE FEES SALES PROMOTION DPP SERVICE FEE HQ VENDOR SUPPORT EXPENSE	679000 680000	Other Expenses Not Requiring Budgetary Resources Future Funded Expenses

Defense Resale Activities (DRA) alignment to Common Chart of Accounts (CCOA)									
Account Number	Common Chart of Accounts (CCOA) Account Title	AAFES		NEXCOM		MCX		DeCA	
		Account	Account Description	Account	Account Description	Account	Account Description	Account	Account Description
				54100 54117 54160 54162 54163 54164 54170 54175 54200 54230 54235 54236 54237 54240 54245 54255 54257 54258 54270 58160 58170 58220 58280 58430 58707 59205 59220 59230 59235 59400 59402 59404 59407 59800 70050 70051 80006 90320 90440 90441 90470	5% Surcharge Layaway Reconciliation Adjustments DoD,Othr Exchs Commissions Squadron/Mil.Messes VndComm Civilian Rec.Vending Comm Navy Lodge Vending Comm Cash-Short or Over Over/Short Credit Cards Shipping Exp-ECommerce Equifax Expense Gift Card Scratcher Gift Card Loyalty Program Customer Appeasements Misc Exp-Free Hemming Misc Exp Data Processing Security Expense Civil Demand Expense Worker's Compensation Assessment Management Fees Press, Clean, Alter-L1 Disc DPSC Invoice-L1 Reimbursable Tailoring-L1 Nexcen Admin Cr-L1 Exch RCS Gen Exp Chrg L1 Adj L1 Alloc to Invoice Amount RCS(L-1) Operating Costs Reimbursable Travel Exp Reimbursable Other Exp Reimb Other Exp-Ships Store Deferred NEXMART Credit Reim Maint Labor Chrg Nex Reim Cust Labor Chrg Nex RCS Reimbursable Costs Reimbursable Costs Serv Chrg From NavyLodge NGIS Service Fee Write-Off of FixedAssets Reimbursable Gen Exp RCS Expense Pro-ration Cr RCS Adjustments Markdown & Inv Adj Cost				
6690	Other Non-Operating Expense			53120 53125	Interest Expense Interest Exp-Promotions	673401 677001 674601 850501 851501 851601 851701	INTEREST EXPENSE INTRA FUND LOAN EXPENSE FINANCE LEASE INTEREST PROMPT PAY INTEREST EXP OS SHIP OVERSEAS <\$100 PRIOR YEAR ADJUSTMENT OTHER DEDUCTIONS		
7100	Extraordinary Items			70041	Extraordinary Income/Exp	890101 895101 896101	UNUSUAL AND OR INFREQUENT REVENUE UNUSUAL AND OR INFREQUENT EXPENSES CHANGE IN ACCOUNTING PRINCIPLE		

NOTES:

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