



**FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

FY19 Program, Department, and General Ledger Account Codes

For APF and UFM Funding Authorizations – See AR 215-1, Appendix D, Appropriated Fund and Nonappropriated Fund Funding Authorizations, Table D-1, Funding Authorizations

PROGRAM CODES

MWR CATEGORY A – MISSION SUPPORT PROGRAMS

| | |
|----|---|
| HA | Libraries |
| HB | Physical Fitness Facilities |
| HC | Recreation Centers (and/or rooms) |
| HD | Unit Activities |
| HE | Professional Entertainment Overseas |
| HF | Parks and Picnic Areas |
| HH | Unit Sports |
| HJ | Aquatics Training |
| QD | Better Opportunities for Single Soldiers (BOSS) |

MWR CATEGORY B – COMMUNITY SUPPORT PROGRAMS

| | |
|----|---|
| JA | Sports (above intramural level) |
| JB | Arts and Crafts (skill development) |
| JC | Auto Crafts (skill development) |
| JD | Entertainment (music and theater) |
| JE | Outdoor Recreation Program General |
| JF | Recreational Swimming Pools |
| JG | Child Development Center Programs |
| JH | Youth Sports and Fitness |
| JJ | ****NOT IN USE**** |
| JK | Campgrounds |
| JL | Cable TV (Korea) |
| JM | Middle School/Teen Programs |
| JN | ****NOT IN USE**** |
| JP | ****NOT IN USE**** |
| JQ | Installation-wide Recreation Events |
| KA | Bowling (16 lanes or less) |
| KB | Boating without Private Berthing or Resale |
| KC | Outdoor Recreation Equipment Checkout |
| KD | Leisure Travel Services |
| KJ | Stables (riding stables without private boarding) |



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Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

MWR CATEGORY B – COMMUNITY SUPPORT PROGRAMS

| | |
|----|---|
| PC | Child and Youth Services Base (CYS Base) |
| PD | Family Child Care Programs |
| PE | ****NOT IN USE**** |
| PG | Parent & Outreach Services – CYS (OS-CYS) |
| PH | Youth Services Base (YS Base) |
| PJ | Training & Programming Specialists (TAPS) |
| PK | ****NOT IN USE**** |
| PL | Training & Curriculum Specialists (TACS) |
| PM | Outreach Services – YS Programs and Instructional Classes (OS-YS) |
| QA | Deployment Support Services (Child) |
| QB | Deployment Support Services (Youth) |
| QC | Army Wounded Warrior (Child) |
| QL | School-Age Care (SAC) |
| QM | FCC Subsidies |
| UB | Stars and Stripes |
| WZ | Warrior Zones |

MWR CATEGORY C - REVENUE GENERATING PROGRAMS

| | |
|----|--|
| KE | Officers' Clubs |
| KF | NCO/ENL Clubs |
| KG | Community/Consolidated Clubs |
| KH | Guesthouses – Non-ALF (MEDCOM installations' use only) |
| KK | Travel Camps/RV Parks and Campgrounds |
| KL | Branded Restaurant Operations (IMCOM G-9 approved) |
| KM | Food, Beverage, and Entertainment (FBE) |
| LA | Aquatic Centers (CAT C) |
| LB | Other Recreation Resale |
| LD | Unit Lounges |
| LE | Bowling (17 lanes or more) |
| LF | Cabins, Cottages, Recreational Guesthouses |
| LG | Marinas (with resale or private boat berthing) |
| LH | Skating Rinks (ice or roller) Free Standing |
| LJ | ****NOT IN USE**** |
| LK | Riding Stables with Private Boarding |
| LL | Rod and Gun Activities (including skeet and trap) |
| LM | RESCINDED Parachute/Skydiving |



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INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

MWR CATEGORY C - REVENUE GENERATING PROGRAMS

| | |
|----|--|
| LN | ****NOT IN USE**** |
| LP | Flying |
| LQ | Golf |
| LR | ****NOT IN USE**** (Amusement Centers) |
| LS | ****NOT IN USE**** |
| LT | Freestanding Snack Bar |
| LU | AFRC (accommodations/dining/resale) |
| LV | Other Category C Activities |
| LW | Recreation Equipment Rental and Sales |

MWR COMMON SUPPORT

| | |
|----|---|
| RA | IMCOM Directorate/IMCOM G-9 Staff |
| RB | NAF Support Services Division |
| RC | Director Family & MWR/Deputy Director Family & MWR |
| RE | Services |
| RF | Financial Management |
| RG | Accounting |
| RH | Civilian Personnel Office |
| RI | MWR Information Technology Services |
| RJ | Contracting |
| RK | Statutory Accident Insurance (IMCOM-Europe only) |
| RL | Banking and Investment Program (IMCOM G-9 use only) |
| RM | Risk Management Program (IMCOM G-9 use only) |
| RN | Employee Pay and Benefits (IMCOM G-9 use only) |
| RP | Fund Administration |
| RQ | Community Operations/Business Programs |
| RR | Community Family Support |
| RS | Community Recreation |
| RT | Central Payroll Office (NAF Central Payroll Office (CNPO) use only) |
| RU | Marketing |
| RW | MWR Construction Management (IMCOM Directorate/G-9 use only) |
| RX | Human Resources (HR) Base (IMCOM G-9 use only) |
| RY | MWR Training (IMCOM G-9/IMCOM Directorate use only) |
| RZ | MWR Strategic Planning (IMCOM G-9/IMCOM Directorate use only) |



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INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

NON-MWR SUPPLEMENTAL MISSION NAF ACTIVITY

These activities are established to provide a NAF adjunct to a non-MWR APF mission. NAF support from other MWR programs to the non-MWR mission is not authorized, likewise MWR NAFs cannot be subsidized by these funds.

| | |
|----|---|
| HG | Official Transient Lodging |
| PB | School Activities (military, not family members) |
| PF | Family Member School Lunch Program |
| SA | Army Community Service Program |
| TA | CG's Mess/Suppl Field Ration Mess |
| TB | Unaccompanied Permanent Party Billeting |
| TD | Veterinary Services |
| TE | Cadet Store |
| TF | Cadet Restaurant |
| TG | Cadet Activities |
| TH | Army Athletic Association |
| TJ | Magazine Subscription Activities |
| TK | Museums (gift shops) |
| TL | US Disciplinary Barracks/US Army Correctional Brigade |
| TM | Vehicle Registration |
| TP | Scouting |
| TQ | Misc Supplemental Mission |
| TR | Fisher House (under Fund "N" only) |
| TT | Recycling |
| UA | Post Restaurants |
| UC | Civilian Welfare Activities |

SUPPLEMENTAL MISSION IN SUPPORT OF CHAPLAIN FUND

| | |
|----|--------------------------|
| CH | HQDA Religious Support |
| CI | IMCOM Religious Support |
| CM | MEDCOM Religious Support |

DEPARTMENT CODES

| | |
|----|----------------------|
| 00 | Balance Sheet |
| 01 | Regular Bar |
| 03 | Private Parties Bar |
| 04 | Bulk Beer Sales |
| 11 | Dining Room |
| 12 | Food Promotion Sales |



**FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

DEPARTMENT CODES

| | |
|----|--|
| 13 | Private Parties Food Sales |
| 14 | Snack Bar Food Sales (and Lodging use for Continental Breakfast) |
| 15 | Bakery |
| 16 | Mobile Snack Bars |
| 25 | Branded Restaurant Beverage |
| 26 | Branded Restaurant Food |
| 27 | Convenience Resale |
| 31 | Audio/Video Equipment |
| 32 | Golf/Tennis Equipment |
| 33 | Photo Equipment |
| 34 | Arts and Crafts Materials |
| 35 | Auto Parts and Supplies |
| 36 | Bowling Equipment |
| 37 | Gift Shop |
| 38 | Rod and Gun Pro Shop |
| 39 | Sports Specialty Pro Shop |
| 40 | Golf Operations |
| 41 | Greens Operations |
| 42 | Driving Range |
| 43 | Golf Cars/Carts |
| 44 | Instruction Fees |
| 45 | Lane Operations |
| 50 | Waterfront Operations |
| 51 | Swimming |
| 52 | Parks/Recreation |
| 53 | Skiing |
| 54 | Skating |
| 55 | Rod and Gun Skeet/Trapshooting |
| 56 | Stables |
| 57 | Marinas |
| 58 | Equipment Rental |
| 59 | Hunting |
| 5A | Tennis |
| 5B | Kennels |
| 5C | Fishing |
| 5D | Dayroom |
| 5E | Gyms and Sauna |



**FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

DEPARTMENT CODES

| | |
|----|---|
| 5F | Go-Cart Track |
| 5G | Special Events |
| 5H | Miniature Golf |
| 5J | Unit Activities |
| 5K | Carnival Activities |
| 5L | Special Soldier Support Operations |
| 5M | Concerts (Installation-wide events) |
| 5P | Paintball |
| 5R | Ropes/Challenge Courses |
| 60 | Equipment Issue |
| 61 | NAFI-owned Aircraft |
| 62 | Government-owned Aircraft |
| 63 | Leased Aircraft |
| 64 | Equipment Maintenance and Repair Services |
| 65 | Boating Operations |
| 66 | Camping |
| 72 | Part Day Preschool |
| 73 | Full Day Care |
| 74 | Hourly Care |
| 75 | ****NOT IN USE**** |
| 76 | ****NOT IN USE**** |
| 77 | Camps |
| 78 | Part Day Care – Misc. |
| 7A | ****NOT IN USE**** |
| 7B | ****NOT IN USE**** |
| 7C | CYS Options/Support |
| 7D | Food Program |
| 7E | CDC (full-day program-reimbursable) |
| 7F | Kindergarten |
| 7G | ****NOT IN USE**** |
| 7L | Recreation/Activity |
| 7M | ****NOT IN USE**** |
| 7P | ****NOT IN USE**** |
| 7Q | Before / After School Care |
| 7R | Open Recreation |
| 81 | ****NOT IN USE**** |
| 82 | Army Lodging Rooms |
| 83 | VEQ |



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INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

DEPARTMENT CODES

| | |
|----|--|
| 84 | BOQ |
| 85 | BEQ |
| 86 | Medical Treatment Facility Rooms (MEDCOM only) |
| 87 | Recreational Lodging Rooms (MWR Funds only) |
| 88 | Property Operation Maintenance & Energy |
| 89 | Marketing |
| 8A | Telephone |
| 8B | Laundry |
| 8C | MWR Accommodations |
| 91 | Woodworking |
| 92 | Photography |
| 93 | Multi Crafts |
| 94 | Auto Shop |
| 95 | Car Wash Operations |
| 96 | Engraving Shop |
| 97 | Screen Print Shop |
| 98 | Sheet Metal Shop |
| 99 | Shoe Shop |
| 9A | Upholstery Shop |
| 9B | Furniture Refinishing |
| 9C | Furniture Construction |
| 9D | ****NOT IN USE**** |
| 9E | Auto Stripping Operations |
| 9F | BOSS Activity |
| 9G | Commercial Sponsorship |
| 9H | Advertising |
| 9J | Family Readiness Group (FRG) |
| 9K | Recreational Vehicle/Vessel Storage Lot |
| 9L | Self-Storage Units |
| 9M | NEW Digital Media |
| A1 | Barber Shop |
| A2 | Beauty Shop |
| B2 | Music |
| B3 | Theater |
| B4 | MARS Communication Link |
| B5 | Ticketing |
| B6 | Hotels |
| B7 | Tours |



**FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

DEPARTMENT CODES

| | |
|----|--|
| B8 | Vehicles (LTS Only) |
| C1 | Vending (other than concessionaires) |
| D1 | Amusement Machines (other than concessionaires) |
| D2 | Program Grant 1 |
| D3 | Program Grant 2 |
| D4 | Program Grant 3 |
| D5 | Program Grant 4 |
| D6 | Program Grant 5 |
| D7 | Program Grant 6 |
| D8 | Program Grant 7 |
| D9 | Program Grant 8 |
| E1 | Bingo |
| F1 | Miscellaneous |
| F2 | Miscellaneous-Sales |
| F3 | Miscellaneous-Tobacco |
| G1 | Administration |
| G2 | Accounting |
| G3 | Personnel |
| G4 | Procurement |
| G5 | Admissions |
| G6 | Overhead |
| G7 | Tax Relief Program |
| G8 | ARM Reimbursement |
| G9 | Chaplain |
| GA | Payroll |
| GB | Community Operations Division Staff |
| GC | Community Recreation Division Staff |
| GD | Family Support Division Staff |
| GE | USAREUR Utility Program VAT (note 1) |
| GF | APF Support - Expanded Operations |
| GG | CFE Base Closure Cost (note 1) |
| GH | APF Support – Security |
| GJ | APF Support - Emergency Essential Civilian (EEC) |
| GK | Esprit Card |
| GL | APF Support – Normal Operations |
| GM | Information Management |
| GN | ****NOT IN USE**** |
| GP | Auditor |



**FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

DEPARTMENT CODES

| | |
|----|---|
| H1 | Garden Operations (note 2) |
| H2 | Cattle Operations (note 2) |
| H3 | Swine Operations (note 2) |
| H4 | Crop Operations (note 2) |
| H5 | Firewood Operations (note 2) |
| H6 | Greenhouse Operations |
| H7 | Mental Hygiene (note 5) |
| J1 | MCCW (note 3) |
| J2 | Operation Helping Hands (note 3) |
| J3 | PMOC (note 3) |
| J4 | PWOC (note 3) |
| J5 | Soldier & Family Religious Support (note 3) |
| J6 | Warrior Transition (note 3) |
| J7 | Holiday Food Vouchers (note 3) |
| J8 | Special Project 1 (note 3) |
| J9 | Special Project 2 (note 3) |
| JA | Chaplaincy Anniversary (note 3) |
| JB | National Prayer Breakfast (note 3) |
| JC | Administration (note 3) |
| JD | Vacation Bible School (note 3) |
| JE | Religious Education (note 3) |
| JF | Religious Support (Adult) (note 3) |
| JG | Religious Support (Children) (note 3) |
| JH | Religious Support (Command) (note 3) |
| JI | Religious Support (Enhancement) (note 3) |
| JK | Religious Support (Family Life) (note 3) |
| JL | Religious Support (Music) (note 3) |
| JM | Religious Support (Youth) (note 3) |
| JN | Religious Support (Foreign Language) (note 3) |
| JY | Special Project 3 (note 3) |
| JZ | Special Project 4 (note 3) |
| KA | Catholic Service 1 (note 3) |
| KB | Catholic Service 2 (note 3) |
| KC | Catholic Service 3 (note 3) |
| KD | Catholic Service 4 (note 3) |
| KE | Catholic Service 5 (note 3) |
| KX | Muslim Service 1 (note 3) |
| KY | Muslim Service 2 (note 3) |



FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes

DEPARTMENT CODES

| | |
|----|--|
| KZ | Muslim Service 3 (note 3) |
| MK | Liturgical Service 1 (note 3) |
| ML | Liturgical Service 2 (note 3) |
| MM | Liturgical Service 3 (note 3) |
| MN | General Protestant Service 1 (note 3) |
| MO | General Protestant Service 2 (note 3) |
| MP | General Protestant Service 3 (note 3) |
| MQ | General Protestant Service 4 (note 3) |
| MR | General Protestant Service 5 (note 3) |
| MS | Contemporary Service 1 (note 3) |
| MT | Contemporary Service 2 (note 3) |
| MU | Contemporary Service 3 (note 3) |
| MV | Gospel Service 1 (note 3) |
| MW | Gospel Service 2 (note 3) |
| MX | Gospel Service 3 (note 3) |
| MY | Gospel Service 4 (note 3) |
| MZ | Gospel Service 5 (note 3) |
| W1 | Warehouse |
| W2 | Motor Pool |
| W3 | Recycling |
| XX | Adjusting Entries (accounting office use only) |
| ZA | AFRC Food and Beverage Operations |

NOTES

| | |
|--------|--|
| Note 1 | USAREUR Only |
| Note 2 | US Disciplinary Barrack Use Authorized or with IMCOM G9 Approval |
| Note 3 | Chaplains Fund Only |
| Note 4 | Do not use GLAC 669 in UFM Department Codes GL, GF, GH, or GL |
| Note 5 | Use Authorized Only with IMCOM G9 Approval |



**FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

GENERAL LEDGER ACCOUNTS (GLACs)

For descriptions see DFAS-IN 37-1, Chapter 32.

CURRENT ASSETS

CASH

| | |
|-----|--|
| 101 | US Cash |
| 102 | Foreign Currency Cash (OCONUS Only) |
| 103 | US Payroll Cash |
| 104 | Foreign Currency Payroll Cash (OCONUS Only) |
| 105 | Cash Change Fund |
| 106 | Foreign Currency Conversion Fund (OCONUS Only) |
| 107 | US Petty Cash |
| 108 | Foreign Currency Petty Cash (OCONUS Only) |
| 109 | Bingo Petty Cash |
| 110 | Commercial Credit Card Compensating Balance |
| 111 | Local Bank Compensating Balance |
| 112 | Foreign Currency Change Fund (OCONUS Only) |
| 113 | Emergency Local Checking Account |
| 114 | AAFES Credit Card Compensating Balance |

INVESTMENTS

| | |
|-----|------------------------------------|
| 115 | NAF Centralized Investment Program |
| 116 | Savings Account |
| 117 | Marketable Securities |

RECEIVABLES

| | |
|-----|-------------------------------------|
| 118 | CPMC Advance Receivable |
| 119 | Advances Receivable |
| 120 | ARM Income Receivable (OCONUS Only) |
| 121 | Member Receivables |
| 122 | Donations Receivable |
| 123 | Concessionaire Receivables |
| 124 | Returned Checks Receivable |
| 125 | AAFES Receivable |



**FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

RECEIVABLES

| | |
|-----|---|
| 126 | Loans Receivable |
| 127 | Claims Receivable |
| 128 | Deposits Receivable |
| 129 | Guest Ledger Receivables |
| 130 | Accrued Interest Receivable |
| 131 | Inter NAFI Receivable IMPAC |
| 132 | Dividends Receivable |
| 133 | Reserve Component Dividends Receivable |
| 134 | Allowance for Doubtful Accounts |
| 135 | Inter-NAFI Receivables-Within IMCOM Directorate or MACOM |
| 136 | Inter-NAFI Receivables-Outside IMCOM Directorate or MACOM |
| 137 | USA Income Receivable |
| 138 | Layaway Receivables |
| 139 | Commercial Credit Card Receivable |
| 140 | Miscellaneous Other Receivables |

INVENTORIES

| | |
|-----|------------------------------------|
| 141 | Warehouse/Storeroom Inventory |
| 142 | Sales Outlet Merchandise Inventory |
| 143 | Inventory in Transit |
| 144 | Work in Progress Inventory |

PREPAID EXPENSES

| | |
|-----|---|
| 151 | Prepaid Supplies and Equipment |
| 152 | Prepaid Taxes and Licenses |
| 153 | Prepaid Insurance |
| 154 | Prepaid Maintenance and Repair |
| 155 | Prepaid Tableware, Kitchenware, Linens, and Uniforms |
| 156 | Prepaid Bingo Prizes |
| 157 | Prepaid Rent |
| 158 | Prepaid Guest Supplies (ALF & MEDCOM Program KH Only) |
| 159 | Prepaid Items in Transit |
| 160 | Miscellaneous Other Prepaid Expenses |



**FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

FIXED ASSETS

| | |
|-----|--|
| 161 | Buildings |
| 162 | Accumulated Depreciation-Buildings |
| 163 | Furniture, Fixtures, and Equipment |
| 164 | Accumulated Depreciation-Furniture, Fixtures, and Equipment |
| 165 | Vehicles, Aircraft, and Boats |
| 166 | Accumulated Depreciation-Vehicles, Aircraft, and Boats |
| 167 | Breeding Livestock |
| 168 | Accumulated Depreciation-Breeding Livestock |
| 169 | Building Improvements |
| 170 | Accumulated Depreciation-Building Improvements |
| 171 | Land Improvements |
| 172 | Accumulated Depreciation-Land Improvements |
| 173 | Maintenance and Repair of Facilities |
| 174 | Accumulated Depreciation-Maintenance and Repair of Facilities |
| 175 | Government Titled Buildings and Improvements |
| 176 | Accumulated Depreciation-Government Titled Buildings and Improvements |
| 177 | Other Government Titled Fixed Assets |
| 178 | Accumulated Depreciation-Other Government Titled Fixed Assets |
| 179 | Minor Construction in Progress |
| 180 | Fixed Assets in Transit |
| 181 | APF Authorized Fixed Assets |
| 182 | Accumulated Depreciation – APF Authorized Fixed Assets |

OTHER ASSETS

| | |
|-----|--|
| 185 | Long-term Loans Receivable |
| 186 | Artifacts |
| 187 | Capital Commitments |
| 188 | Employee Separation Allowance Sinking Fund |
| 189 | ****NOT IN USE**** |
| 190 | ALF/CWF/PRF Sinking Fund |
| 193 | ****NOT IN USE**** |
| 195 | Payroll Deposit Receivable |
| 196 | Local Payments for NAF Major Construction |
| 199 | Miscellaneous Other Assets |



**FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

CURRENT LIABILITIES

PAYABLES

| | |
|-----|--|
| 201 | Accounts Payable |
| 202 | Deposits Payable |
| 203 | Short-term Loans Payable |
| 204 | Current Term Capital Lease Liability |
| 205 | ****NOT IN USE**** |
| 206 | Dividends Payable |
| 207 | Reserve Component Dividends Payable |
| 208 | Vending Machine Revenue Sharing Payable |
| 209 | Unclaimed Wages Payable |
| 210 | Federal Withholding Taxes Payable |
| 211 | State Withholding Taxes Payable |
| 212 | Local Withholding Taxes Payable |
| 213 | FICA Taxes Payable |
| 214 | Health and Life Premiums Payable |
| 215 | Retirement Plan Contributions Payable |
| 216 | Employee Supplemental Insurance Premiums Payable (NFS only) |
| 217 | Employee Garnishment Withholdings Payable |
| 218 | Employee Savings Bonds Deductions Payable |
| 219 | Employee Charitable Deductions Payable |
| 220 | Employee Savings Allotment Deductions Payable |
| 221 | Employee Union Dues Deductions Payable |
| 222 | Employee Meals Deductions Payable (NFS Only) |
| 223 | Inter NAFI Payable IMPAC |
| 224 | Foreign Withholding Taxes Payable (OCONUS Only) |
| 225 | ****NOT IN USE**** |
| 226 | ****NOT IN USE**** |
| 227 | ****NOT IN USE**** |
| 228 | Manual Pay Reimbursements Payable (NFS Only) |
| 229 | 401k Deductions Payable |
| 230 | Tips Payable |
| 231 | Inter NAFI Payables-Within IMCOM Directorate or MACOM |
| 232 | Inter NAFI Payables-Outside IMCOM Directorate or MACOM |
| 233 | US Unemployment Insurance Payable (IMCOM G-9 Only) |
| 234 | ARM Distribution Payable (IMCOM G-9 Only) |



**FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

PAYABLES

| | |
|-----|---|
| 235 | Demand Deposits Payable (IMCOM G-9 Only) |
| 236 | Claims Payable (IMCOM G-9 Only) |
| 237 | Construction Contracts Payable (IMCOM G-9 Only) |
| 238 | Surcharge Payable (ALF Only) |
| 239 | Thrift Savings Plan Payable (NFS Only) |
| 240 | Miscellaneous Other Payables |

ACCRUALS

| | |
|-----|--|
| 241 | Interest Payable |
| 242 | Salaries and Wages Payable |
| 243 | Annual Leave Payable |
| 244 | Payroll Taxes Payable |
| 245 | Employee Bonuses Payable |
| 246 | Other Employee Benefits Payable |
| 247 | US Employee Compensatory Time Payable |
| 248 | ****NOT IN USE**** |
| 249 | APF US Reimbursed Payroll Payable |
| 250 | Bingo Cash Jackpot Payable |
| 251 | ****NOT IN USE**** |
| 252 | APF Foreign National Reimbursed Payroll Payable (OCONUS Only) |
| 253 | Flexible Spending Accounts |
| 254 | Donations Payable |
| 256 | Audit Expense Payable |
| 257 | Maintenance Expense Payable |
| 260 | Miscellaneous Other Accruals |

UNEARNED INCOME

| | |
|-----|---|
| 261 | Special Event Advance Ticket Sales |
| 262 | Dues and Assessments Advance Payments |
| 263 | Advance Payments on Accounts |
| 264 | Unearned Income – Central MOA – UFM |
| 265 | Unearned Income – Local MOA – UFM |
| 266 | Deferred Income – Family Readiness Groups (ACS Only) |
| 267 | Miscellaneous Other Unearned Income |
| 269 | Unearned Income – Gifts & Donations |



**FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

PAYABLES

| | |
|-----|---------------------------------|
| 276 | Deferred Income – UFM – Special |
| 277 | Unearned Income/Central - QCYS |
| 278 | Unearned Income/Central - QDPC |
| 279 | Unearned Income/Central - QMIS |

LONG TERM LIABILITIES

| | |
|-----|---|
| 268 | Long-term Loans Payable |
| 270 | US Employee Allowances Payable |
| 271 | Foreign Employee Allowances Payable (OCONUS Only) |
| 272 | Reserve For Claims (IMCOM G-9 Only) |
| 273 | Long-term Capital Lease Liability |
| 275 | Miscellaneous Other Long-term Liabilities |
| 288 | Superfund Clearing Account |
| 289 | Location Clearing Account |

EQUITY

| | |
|-----|---------------------|
| 291 | Contributed Capital |
| 292 | Retained Earnings |

SALES

| | |
|-----|------------------------------|
| 301 | Cash Sales |
| 302 | Credit Sales |
| 303 | Layaway Sales |
| 304 | Sales Returns and Allowances |
| 305 | Customer Discounts |
| 306 | Employee Discounts |
| 307 | Intrafund Sales |

COST OF GOODS SOLD

Note: For FMBS Web budgeting purposes, GLAC 499 is the net of 400 GLAC Series

| | |
|-----|--|
| 401 | Purchases |
| 402 | Warehouse/Storeroom Requisitions |
| 403 | Transfers from Other Funds |
| 404 | Transfers from Other Locations/Departments |
| 411 | Purchase Returns and Allowances |
| 412 | Warehouse/Storeroom Issues |



**FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

COST OF GOODS SOLD

Note: For FMBS Web budgeting purposes, GLAC 499 is the net of 400 GLAC Series

| | |
|-----|--|
| 413 | Transfers to Other Funds |
| 414 | Transfers to Other Locations/Departments |
| 416 | Other Inventory Reductions |
| 432 | Cost of Goods Sold, Inventory Overages |
| 452 | Cost of Goods Sold, Promotions Expense |
| 453 | Cost of Goods Sold, Customer Rejected Goods |
| 454 | Cost of Goods Sold, Resale Merchandise Spoilage, Breakage, and Obsolescence |
| 455 | Cost of Goods Sold Warehouse/Storeroom Spoilage, Breakage, and Obsolescence |
| 456 | Cost of Goods Sold, Inventory Shortage |

INCOME FROM OTHER ACTIVITIES

| | |
|-----|--|
| 501 | Service/Recreation Activity Income |
| 502 | Concessionaire Commission Income |
| 503 | Special Events Income |
| 504 | Rental and Usage Fees Income |
| 505 | TV and Radio Rights Income |
| 506 | Program and Brochure Income |
| 507 | Guaranteed Participation Income |
| 508 | UFM Income – Central MOA – Payroll |
| 509 | Dues and Assessments Income |
| 510 | Foreign Government Reimbursements Income |
| 511 | Cash Overage Income |
| 512 | Inventory Overage Income |
| 513 | Public/Private Venture Income |
| 514 | Unofficial Travel Surcharge Income |
| 515 | Vendor Reimbursement Income |
| 516 | Forfeited Layaway Sales Income |
| 517 | Late Charge Assessment Income |
| 518 | POV Registration Fee Income (Europe Only) |
| 519 | Operator License Fee Income (Europe Only) |
| 520 | Re-registration Fee Income (Europe Only) |
| 521 | Non-operational Vehicle Fee Income (Europe Only) |
| 522 | Weapons Registration Fee Income (Europe Only) |
| 523 | Returned Check Service Charge Income |



**FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

INCOME FROM OTHER ACTIVITIES

| | |
|-----|---|
| 524 | ARM Profit Distribution Income (OCONUS Only) |
| 525 | ARM Expense Reimbursement Income (OCONUS Only) |
| 526 | UFM Income – Central MOA – Non-payroll |
| 527 | Service Charge Income |
| 528 | Warehouse Price Variance Income |
| 529 | Fishing Income |
| 530 | Hunting Income |
| 531 | Greens Fee Income |
| 532 | Driving Range Income |
| 533 | Golf Cars/Carts Income |
| 534 | Instruction Fee Income |
| 535 | Lane Fees Income |
| 536 | Shoe Rental Income |
| 537 | Local Telephone Income |
| 538 | Recyclable Material Income (Grant/Distribution) |
| 539 | Amusement Machine Income (Non-Concessionaire) |
| 540 | Recyclable Material Income (MWR Operation) |
| 541 | Commercial Travel Office Commission Income |
| 542 | APF Contract Income |
| 543 | USDA Income |
| 545 | AAFES Dividend Income |
| 546 | Insurance Premiums Income (IMCOM G-9 Only) |
| 547 | Income from Allocation of Expenses |
| 548 | Coupon and Special Offer Discounts |
| 549 | AAFES Other Income |
| 550 | Consignment Income |
| 551 | Communications Services Income |
| 553 | Commercial Sponsorship Income |
| 554 | Food Purchase Rebate Income |
| 555 | Garnishment Processing Income (NFS Only) |
| 557 | Advertising Revenue Income |
| 558 | Abandoned Automobile Income |
| 559 | VTO Concession Fee Income |
| 560 | IMCOM G-9 Sponsored Promotions |
| 561 | UFM/USA Income – Local MOA – Payroll |
| 562 | UFM/USA Income – Local MOA – Non-payroll |
| 563 | UFM Income – Special - Payroll |
| 564 | UFM Income – Special – Non-payroll |



**FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

INCOME FROM OTHER ACTIVITIES

| | |
|-----|--|
| 565 | Athletic Hosting Reimbursements (USMA Only) |
| 569 | Gifts and Donations Income |
| 575 | Cadet Athlete At-Home Meal Reimbursement (USMA Only) |
| 580 | Regular Chapel Offering Income (note 3) |
| 581 | Receive Designated Offering (note 3) |
| 582 | Donation Income (note 3) |
| 583 | Program Grant Income (note 3) |
| 584 | Drawdown Surcharge Income (HQ Level) (note 3) |
| 598 | Intrafund Transaction Revenue |
| 599 | Miscellaneous Other Operating Income |

LABOR

| | |
|-----|--|
| 601 | US Salaries and Wages Expense |
| 602 | Foreign Salaries and Wages Expense (OCONUS Only) |
| 603 | US Annual Leave Expense |
| 604 | Foreign Annual Leave Expense (OCONUS Only) |
| 605 | US Sick Leave Expense |
| 606 | Foreign Sick Leave Expense (OCONUS Only) |
| 607 | US Workers' Compensation Insurance Expense |
| 608 | Foreign Workers' Compensation Insurance Expense (OCONUS Only) |
| 609 | US Retroactive Wage Increases Expense (CONUS Only) |
| 610 | Foreign Retroactive Wage Increases Expense (OCONUS Only) |
| 611 | Employer's Share of FICA |
| 612 | Employer's Share of Health and Life Insurance Expense |
| 613 | Employer's Share of Retirement Plan Contributions Expense |
| 614 | Foreign Unemployment Insurance Taxes Expense (OCONUS Only) |
| 615 | Foreign Medical Insurance Taxes Expense (OCONUS Only) |
| 616 | Foreign Welfare and Pension Taxes Expense (OCONUS Only) |
| 617 | US Employee Bonuses and Awards |
| 618 | Foreign Employee Bonuses and Awards Expense |



**FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

LABOR

| | |
|-----|---|
| | (OCONUS Only) |
| 619 | Foreign Employee Separation Pay Expense (OCONUS Only) |
| 620 | US Unemployment Insurance Expense |
| 621 | US Employee Compensatory Time Expense |
| 622 | Army Medical Life Assessment Expense |
| 623 | Home Leave Expense |
| 624 | Other Benefits-US Employees |
| 625 | Other Benefits-Foreign Employees (OCONUS Only) |
| 626 | Employer's Share of 401k Expense |
| 627 | Employer's Share of Thrift Savings Plan Expense |
| 628 | US Employee Severance Pay Expense |
| 629 | US Post-Retirement Medical Benefits Assessment |
| 630 | Post Allowance Expense (OCONUS Only) |
| 631 | ****Moved to GLAC 647 (FY16) |
| 632 | Non Discretionary Income Bonuses |

OTHER OPERATING EXPENSES

| | |
|-----|--|
| 647 | FSA Administration Fee Expense |
| 648 | APF Foreign National Reimbursed Payroll |
| 649 | APF US Reimbursed Payroll |
| 650 | Capitalized Labor Costs (Note: a credit GLAC) |
| 651 | Manager's Expense |
| 652 | Promotions Expense |
| 653 | Customer Rejected Goods Expense |
| 654 | Resale Merchandise Spoilage, Breakage, and Obsolescence Expense |
| 655 | Warehouse/Storeroom Spoilage, Breakage, and Obsolescence Expense |
| 656 | Inventory Shortage Expense |
| 657 | Facilities Maintenance and Repair Expense |
| 658 | Equipment Maintenance and Repair Expense |
| 659 | Vehicle Maintenance and Repair Expense |
| 660 | Training Expense |
| 661 | Bad Debt Expense |
| 662 | Discount Lost Expense |



**FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

OTHER OPERATING EXPENSES

| | |
|-----|---|
| 663 | Bank Service Charge Expense |
| 664 | Vehicle Operating Expense |
| 665 | Printing Expense |
| 666 | Vehicle License Plate Expense (IMCOM Europe Only) |
| 667 | Vehicle Decal Expense (IMCOM Europe Only) |
| 668 | Guest Supplies Expense (ALF and MEDCOM Program KH Only) |
| 669 | Door Prize and Promotion Expense (note 4) |
| 670 | Sports Activities Expense |
| 671 | Awards and Trophies Expense |
| 672 | Sports Officials Expense |
| 673 | Recruiting Expense |
| 674 | Scouting Expense |
| 675 | Cadet Athletic At-Home Meal Expense (USMA Only) |
| 676 | Visiting Team Billeting and Meals Expense |
| 677 | Program and Brochure Expense |
| 678 | Volunteer Service Expense |
| 679 | Condolences/Memorials Expense (note 6) |
| 680 | Warehouse Price Variance Expense |
| 681 | Commissions Paid Expense |
| 682 | Civilian Personnel Services Expense |
| 683 | Administrative Support Branch Expense |
| 684 | Central Procurement Office Expense |
| 685 | Central Accounting Office Expense |
| 686 | Contractual Services Expense |
| 688 | Common Service Fund Expense |
| 689 | Payroll Service Expense |
| 690 | Data Processing Expense |
| 691 | Meals and Snack Expense (Restricted to CDS/YA and Lodging Continental Breakfast) |
| 692 | Training Travel Expense |
| 693 | Claims Expense |
| 694 | Studies and Analysis Expense |
| 695 | Annuity Expense (IMCOM G-9 Only) |
| 696 | Grant Expense (IMCOM G-9 Only) |
| 697 | Dividend Expense (MWR Funds) |
| 698 | Vending Machine Income Sharing Expense |
| 699 | Major Construction Expense (IMCOM G-9 Only) |



**FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

OTHER OPERATING EXPENSES

| | | |
|-----|--------------------------|--|
| 703 | | Lease Expense |
| 704 | | Franchise Royalty Fee Expense |
| 705 | | Franchise Management Fee Expense |
| 706 | | Guaranteed Participation Expense (USMA Only) |
| 707 | | West Point Army Athletics Outside Svcs Exp (USMA Only) |
| 725 | NEW – 2 July 2018 | Library Material Resources Expense |
| 726 | | Supplies Expense |
| 727 | | Laundry and Dry Cleaning Expense |
| 728 | | Ice Expense |
| 729 | | Utilities Expense |
| 730 | | Communications Expense |
| 731 | | Freight Expense |
| 732 | | Operational Travel Expense |
| 733 | | Insurance Premiums Expense |
| 734 | | Building and Contents Insurance Expense |
| 735 | | Advertising Expense |
| 736 | | Taxes and Licenses Expense |
| 737 | | Tort Claims Expense |
| 738 | | Audit Expense |
| 739 | | Cash Shortage Expense |
| 740 | | Late Payment Interest Expense |
| 741 | | Deposits Lost Expense |
| 742 | | Capital Items – UFM |
| 743 | | Commercial Credit Card Expense |
| 744 | | General Entertainment Expense |
| 745 | | Special Events Entertainment Expense |
| 746 | | Rental Expense |
| 747 | | Flowers and Decorations Expense |
| 748 | | Official Hosting and Representation, and Membership Expense |
| 749 | | Tableware, Kitchenware, Linen, and Uniforms Expense |
| 750 | | Bingo Prize Expense |
| 751 | | Collection Agency Expense |
| 752 | | ****NOT IN USE**** |
| 753 | | ARM Distribution Expense (IMCOM G-9 Only) |
| 754 | | PCS Expense |
| 755 | | Interest Expense |



**FY19 Annual Command Guidance Staff Supplemental Handbook
INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance
Attachment 5 – FY19 Program, Department, and General Ledger Account Codes**

OTHER OPERATING EXPENSES

| | |
|-----|--|
| 756 | ****NOT IN USE**** |
| 757 | Commercial Communication Expense |
| 758 | Army Lodging Fund Surcharge Expense (ALF only) |
| 759 | Cable/Pay TV Expense |
| 760 | 401k Administrative Surcharge Expense |
| 761 | Expendable Furniture and Equipment Expense |
| 762 | Mass Transit Subsidy Expense |
| 765 | Athletic Hosting Expense (USMA Only) |
| 769 | Gifts and Donations Expense |
| 781 | Pay Designated Offering (Int) (note 3) |
| 782 | Pay Designated Offering (Ext) (note 3) |
| 783 | Comm Sub-Acct Tax (HQ Level) (note 3) |
| 784 | Drawdown Surcharge (HQ Level) (note 3) |
| 785 | 1.5% Quarterly Transfer (note 3) |
| 786 | Travel & Transport of Persons (note 3) |
| 787 | Travel & Transport of Things (note 3) |
| 788 | Religious Education (note 3) |
| 789 | Religious Support (Adult) (note 3) |
| 790 | Religious Support (Children) (note 3) |
| 791 | Religious Support (Command) (note 3) |
| 792 | Religious Support (Enhancement) (note 3) |
| 793 | Religious Support (Family Life) (note 3) |
| 794 | Religious Support (Music) (note 3) |
| 795 | Religious Support (Youth) (note 3) |
| 796 | Religious Support (Foreign Language) (note 3) |
| 798 | Intrafund Transaction Expense |
| 799 | Miscellaneous Operating Expense |

OTHER INCOME

| | |
|-----|---|
| 801 | Interest Income |
| 803 | Gain or Loss on Disposal of Other Fund-Owned Property |
| 805 | ALF Payment for Guest House Investment Income |
| 806 | Non-operating Sources of Revenue |
| 807 | Contributions From Charitable Sources |
| 808 | NAF to APF Conversion Income |
| 809 | AMWRF Dividends |
| 824 | Discounts Earned |
| 825 | Miscellaneous Other Non-operating Income |



**FY19 Annual Command Guidance Staff Supplemental Handbook
 INSTALLATION MANAGEMENT COMMAND (IMCOM) G9 Directorate
 Chapter 6 Part 04 IMCOM G9 FY19 Program Budget Guidance**

Attachment 5 – FY19 Program, Department, and General Ledger Account Codes

OTHER EXPENSES

- 826 Interest Expense
- 827 Loss or Gain on Disposal of Fixed Assets
- 828 Loss or Gain on Foreign Currency Transactions
- 829 ****NOT IN USE****
- 830 Isolated Unit Dividend Expense (IMCOM G-9 Only)
- 831 Reserve Component Dividend Expense
- 832 Loss Due to Closure – Business Based
- 833 APF to NAF Conversion Expense
- 834 Capital Reinvestment Assessment
- 850 Miscellaneous Other Non-operating Expenses

DEPRECIATION EXPENSES

- 851 Buildings Depreciation Expense
- 852 Building Improvements Depreciation Expense
- 853 Furniture, Fixtures, and Equipment Depreciation Exp
- 854 Vehicles, Aircraft, and Boats Depreciation Expense
- 855 Land Improvements Depreciation Expense
- 856 Breeding Livestock Depreciation Expense
- 857 Other Government Titled Fixed Assets Depreciation Exp
- 858 Government Titled Buildings and Improvements
 Depreciation Expenses
- 859 Maintenance and Repair of Facilities Deprecation Exp
- 860 APF Authorized Fixed Asset Depreciation Expense

EXTRAORDINARY ITEMS

- 890 Loss Due to BRAC/Re-Stationing
- 891 Extraordinary Expense
- 892 Extraordinary Income
- 900 Income and Expense Summary

NOTES

| | |
|--------|---|
| Note 1 | IMCOM-Europe Only |
| Note 2 | US Disciplinary Barracks Use Authorized or with IMCOM G9 Approval |
| Note 3 | Chaplains Fund Only |
| Note 4 | Do not use in GLAC 669 UFM Department Codes GL, GF, GH, or GL |
| Note 5 | Use Authorized Only with IMCOM G9 Approval |
| Note 6 | Civilian Welfare Fund (CWF) only. |