



**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)



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

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



**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**

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)



**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**

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



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

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.