

**SUMMARY OF MAJOR CHANGES TO
DOD 7000.14-R, VOLUME 1, CHAPTER 4
“FINANCIAL MANAGEMENT CODING STRUCTURE”**

Substantive revisions are denoted by a ★ preceding the section or paragraph with the substantive change or revision.

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
040202	Deletes addendum 1 through addendum 4. Inserts Defense Finance and Accounting Service web address for current list of accountable stations.	Update list of accountable stations.

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FINANCIAL MANAGEMENT CODING STRUCTURE

0401 Accounting Classification Code

★0402 Accountable Station Code

CHAPTER 4

FINANCIAL MANAGEMENT CODING STRUCTURE0401 ACCOUNTING CLASSIFICATION CODE

Currently, the Defense Finance and Accounting Service (DFAS) is developing the standard accounting classification coding structure that all DoD Components shall use. As soon as it is finalized, the coding structure will be issued. Unless otherwise notified, DoD Components shall continue to use their current accounting classification coding structure.

0402 ACCOUNTABLE STATION CODE

040201. This 6-character field contains the DoD Component assigned identification number of the accountable station responsible for entering the transaction into the applicable accounting system. The accountable station code is the Fiscal Station Number (FSN) of both Office of the Secretary of Defense and the Army, the Authorization Accounting Activity (AAA) of the Navy, or the Accounting and Disbursing Station Number (ADSN) used by the Air Force. When it is issued, the accountable station code will be a field of the accounting classification code.

★ 040202. A current list of DoD accountable stations appear on the DFAS Reference Tool website at <http://referencetool.dfas.mil>. The DoD components shall furnish updated listings with valid hardcopy and electronic mailing addresses as changes occur. Send this information to the DFAS Director of Accounting. At least annually, review and update the list of accountable stations.