SUBJECT	<u>VOLUME 4</u> <u>PARA REF</u>
ACCOUNTS	
APPROPRIATED CAPITAL	150302
BAD DEBTS	170313
CAPITAL INVESTMENTS	150305
COST OF GOODS SOLD	170320
COST	190102
CUMULATIVE RESULTS OF OPERATIONS-DBOF	150307
DEPRECIATION	170310
EQUITY	150305
EXPENSES	170306
FOREIGN CURRENCY	020501
GAINS	170403
GENERAL FUND RECEIPTS	150305
INVESTED CAPITAL	150305
INVESTMENT	070302
LOSSES	170409
NET RESULTS OF OPERATIONS	150305
NET RESULTS OF OPERATIONS-DBOF	150307
PAYABLE	090102
RECEIVABLE	FIGURE 3-1
	THROUGH 3-16
RESULTS OF OPERATIONS	150305
REVENUE	180304
SUSPENSE	130203
	1002
ACCRUALS, ACCOUNTING POLICY FOR	1002
ACQUISITION COST	010503.C
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ADVANCES AND PREPAYMENTS	050102.B
ADVANCES TO CONTRACTORS AND SUPPLIERS	050309
ADVANCES TO GRANTEES	050310

<u>SUBJECT</u>	<u>VOLUME 4</u> <u>PARA REF</u>
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AUTOMATED DATA PROCESSING SOFTWARE	070312
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CAPITAL LEASE LIABILITY, ACCOUNTING POLICY FOR	1202
CASHIER	020602
COLLECTIONS	020102 0202
COMPENSATED ABSENCE	100206
CONSTRUCTION IN PROGRESS	0604
CONTRACTOR-ACQUIRED PROPERTY	010514.A.2
COST ACCOUNTING	190101 200101 210101
COST ACCOUNTS (SEE ACCOUNTS)	
COST CENTER, INFORMATION TECHNOLOGY FACILITY	230602
COST FINDING	190101 200102
COST FINDING TECHNIQUES	2203
COST OBJECTIVE	190202 220202

SUBJECT	<u>VOLUME 4</u> <u>PARA REF</u>
COST, INFORMATION TECHNOLOGY FACILITY	230601
DEBT, ACCOUNTING POLICY FOR	1102
DEBT, COMPONENT	110102
DEFERRED COMPENSATION	190211
DEFERRED CREDITS	130305
DEFINITIONS	VOLUME 1
DEPOSIT FUNDS	130203 130306 130308
DEPOSITS	020102
DEPRECIATION	010505 060208
DISBURSEMENTS	010302.C 0205
DISBURSING OFFICER CASH	020601
DONATIONS	140213
EQUIPMENT, ACCOUNTING FOR	0605
EQUITY, ACCOUNTING POLICY FOR	1502
EXPENSES AND MISCELLANEOUS ITEMS, ACCOUNTING POLICY FOR	1702
FEDERAL AGENCY	020102.C.5

<u>SUBJECT</u>	<u>VOLUME 4</u> <u>PARA REF</u>
FOREIGN MILITARY SALES TRUST FUND	150309
FUND BALANCES WITH TREASURY	020102.C 0203
GENERAL MANAGEMENT COMPUTERS	230201
GOVERNMENT FURNISHED MATERIAL (GFM)	060410
GOVERNMENT FURNISHED PROPERTY (GFP)	010514 060306.B
GOVERNMENT PROVIDED PROPERTY (GPP)	010514
HOLDBACKS, CONTRACT	090311
IMPREST FUND	010301.A 020602
INFORMATION TECHNOLOGY FACILITY	230101 230404
INVESTMENTS	070303
INVESTMENTS OF THE U.S.GOVERNMENT, ACCOUNTING POLICY FOR	1402
LEASES	070308 1303
LIABILITIES, ACCOUNTING POLICY FOR CONTINGENT DEFERRED CREDITS DEFINITION OTHER	0802 080102.C 130311 140305 080102 130102 130312

SUBJECT	VOLUME 4 PARA REF
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OUTPUT MEASURE	190208.C.2
PAYABLES, ACCOUNTING POLICY FOR 0902	0903
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PROGRESS PAYMENT	010509
PROPERTY	0105
PROPERTY HELD FOR SALE	070314
REAL PROPERTY	010503.C.1.B.(1) 0603
RECEIVABLES	0104
REFUNDS	160206
REFUNDS RECEIVABLE	030801 FIGURE 3-8

REVENUE ACCOUNTS (SEE ACCOUNTS)

<u>SUBJECT</u>	<u>VOLUME 4</u> <u>PARA REF</u>
REVENUES, EXPENSES, GAINS, AND LOSSES, ACCOUNTING POLICY FOR	1602
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UNALLOWABLE COSTS	190209
UNBILLED LIABILITIES	0803
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WRITEOFF OF, RECEIVABLES	0306 FIGURE 3-8