TABLE OF CONTENTS

FOREWORD

INTRODUCTION TO THE DOD FINANCE AND ACCOUNTING MANUAL

TABLE OF CONTENTS

FIGURES

TABLES

REFERENCES

CHAPTER 1 FINANCIAL CONTROL OF ASSETS

0101 GENERAL
0102 ACCOUNTING STANDARDS
0103 CASH
0104 RECEIVABLES
0105 PROPERTY
0106 OTHER ASSETS

CHAPTER 2 ACCOUNTING FOR CASH AND FUND BALANCES WITH TREASURY

0201 GENERAL
0202 POLICY
0203 FUND BALANCE WITH TREASURY STANDARD
0204 BILLINGS AND COLLECTION POLICY
0205 DISBURSEMENT POLICY
0206 CASH HELD OUTSIDE OF THE U.S. TREASURY POLICY

CHAPTER 3 RECEIVABLES

0301 GENERAL
0302 POLICY
0303 EXTENT OF COLLECTION EFFORTS FOR DOMESTIC DEBTS
0304 EXTENT OF COLLECTION EFFORTS FOR DEBTS FROM FOREIGN COUNTRIES
0305 INTEREST, PENALTY, AND ADMINISTRATIVE CHARGES
0306 REPORTING WRITE-OFF DEBT TO THE INTERNAL REVENUE SERVICE (IRS)
0307 REPORTING OF RECEIVABLES
0308 RECEIVABLES AND RELATED CONTROL ACCOUNTS

CHAPTER 4 OPERATING MATERIALS AND SUPPLIES AND STOCKPILE MATERIALS

0401 GENERAL
0402 ACCOUNTING POLICY
0403 ACCOUNTING FOR OPERATING MATERIALS AND SUPPLIES
0404 ACCOUNTING FOR STOCKPILE MATERIALS
0405 ACCOUNTING FOR WORK IN PROCESS

CHAPTER 5 ADVANCES AND PREPAYMENTS

0501 GENERAL
0502 ACCOUNTING POLICY
0503 ACCOUNTING FOR ADVANCES
0504 ACCOUNTING FOR PREPAYMENTS

CHAPTER 6 FIXED ASSETS

0601 GENERAL
0602 ACCOUNTING POLICY
0603 ACCOUNTING FOR REAL PROPERTY
0604 ACCOUNTING FOR CONSTRUCTION IN PROGRESS
0605 ACCOUNTING FOR EQUIPMENT

★CHAPTER 7 INVESTMENTS AND OTHER ASSETS

0701 GENERAL
★ 0702 ACCOUNTING POLICY AND PROCEDURES FOR INVESTMENTS AND OTHER ASSETS

CHAPTER 8 FINANCIAL CONTROL OF LIABILITIES

0801 GENERAL
0802 ACCOUNTING POLICY FOR LIABILITIES
0803 UNBILLED LIABILITIES
0804 ADJUSTING JOURNAL VOUCHERS

CHAPTER 9 ACCOUNTS PAYABLE

0901 GENERAL
0902 ACCOUNTING POLICY FOR PAYABLES
0903 ACCOUNTING FOR PAYABLES

CHAPTER 10 ACCRUALS FOR PERSONNEL RELATED LIABILITIES

1001 GENERAL
1002 ACCOUNTING POLICY FOR ACCRUALS
1003 ACCOUNTING FOR ACCRUALS

CHAPTER 11 COMPONENT DEBT

1101 GENERAL
1102 ACCOUNTING POLICY FOR DEBT
1103 ACCOUNTING FOR DEBT

CHAPTER 12 CAPITAL LEASES PAYABLE

1201 GENERAL
★ 1202 ACCOUNTING POLICY FOR CAPITAL LEASE LIABILITIES
1203 ACCOUNTING FOR CAPITAL LEASE LIABILITIES

CHAPTER 13 OTHER LIABILITIES

1301 GENERAL
1302 ACCOUNTING POLICY FOR OTHER LIABILITIES
1303 ACCOUNTING FOR OTHER LIABILITIES

CHAPTER 14 INVESTMENT OF THE U.S. GOVERNMENT

1401 GENERAL
1402 ACCOUNTING POLICY FOR INVESTMENT OF THE U.S. GOVERNMENT

★CHAPTER 15 EQUITY

★ 1501 GENERAL
★ 1502 ACCOUNTING POLICY FOR EQUITY
★ 1503 RECOGNITION IN FINANCIAL STATEMENTS
★ 1504 ACCOUNTING FOR EQUITY

CHAPTER 16 REVENUES, EXPENSES, GAINS, AND LOSSES

1601 GENERAL
1602 ACCOUNTING POLICY FOR REVENUES, EXPENSES GAINS, AND LOSSES

CHAPTER 17 EXPENSES AND MISCELLANEOUS ITEMS

1701 GENERAL
1702 ACCOUNTING POLICY FOR EXPENSES AND MISCELLANEOUS ITEMS
1703 ACCOUNTING FOR EXPENSES
1704 ACCOUNTING FOR MISCELLANEOUS ITEMS

★CHAPTER 18 REVENUES, OTHER FINANCING SOURCES, AND GAINS

★ 1801 GENERAL
★ 1802 ACCOUNTING POLICY FOR REVENUES, OTHER FINANCING SOURCES, AND GAINS
★ 1803 PRESENTATION OF FINANCIAL STATEMENTS
★ 1804 ACCOUNTING FOR REVENUES AND FINANCING SOURCES (ACCOUNT 500)
★ 1805 ACCOUNTING FOR MISCELLANEOUS ITEMS
★ 1806 CLOSING ENTRIES

CHAPTER 19 COST IDENTIFICATION

1901 GENERAL
1902 COST ACCOUNTING STANDARDS

CHAPTER 20 JOB ORDER COST ACCOUNTING

2001 GENERAL
2002 JOB ORDER COST ACCOUNTING SYSTEM
2003 ESTABLISHING THE JOB ORDER
2004 PRODUCTION COST COMPONENTS
2005 MONTH END REPORTS

CHAPTER 21 PROCESS COST ACCOUNTING

2101 GENERAL
2102 INTERFACE WITH GENERAL ACCOUNTING SYSTEM
2103 ESTABLISHING THE PROCESS COST ACCOUNTING MODULE
2104 MONTH-END REPORTS

CHAPTER 22 COST FINDING

2201 GENERAL
2202 POLICY
2203 COST-FINDING TECHNIQUES
ADD CASE STUDY - DETERMINATION OF THE COSTS ASSOCIATED WITH PAYING A CONTRACTOR INVOICE

CHAPTER 23 COST DISTRIBUTION FOR INFORMATION TECHNOLOGY FACILITIES

2301 PURPOSE
2302 REQUIREMENTS
2303 REIMBURSEMENTS
2304 DEFINITIONS
2305 IDENTIFICATION OF OBLIGATION/COST DATA
2306 IDENTIFICATION AND ALLOCATION OF COSTS
2307 RATE COMPUTATION

SUBJECT INDEX