TABLE OF CONTENTS

FOREWORD		i			
INTRODUCTION TO THE "DOD FINANCIAL MANAGEMENT REGULATION"					
TABLE OF CO	ONTENTS	iv			
REFERENCES	S	vi			
FIGURES		viii			
DEFINITIONS	S	ix			
Chapter 1	Chief Financial Officer of the Department of Defense				
0101	General	1			
0102	Authorities and Functions	1			
0103	Chief Financial Officers Council	3			
0104	Deputy Chief Financial Officer of the Department of Defense	3			
0105	DoD Staff Organizations Responsible for Implementing CFO				
	Functional Requirements	3			
0106	Responsibilities of the Heads of DoD Components for Implementing				
	CFO Functional Requirements	3			
Chapter 2	Conceptual Framework				
0201	Introduction	5			
0202	Concepts	5			
ADD 1	DoD Financial Management System Principles	10			
ADD 2	Accounting Systems Data Processing Requirements	12			
Chapter 3	Accounting Systems Conformance, Evaluation, and Reporting				
0301	Purpose	20			
0302	Policy	20			
0303	Responsibilities	21			
0304	Legal Requirements	22			
0305	Regulatory Requirements	23			
0306	Guidelines	23			
0307	Annual Report on Operating Accounting Systems	25			
ADD	Key Accounting Requirements	29			

*	July	1998
	July	1//

		A 90	my 1770
Chapter 4		Financial Management Coding Structure	
	0401	Accounting Classification Code	36
	0402	Accounting Station Code	36
		DoD Accountable Stations – Army	37
		DoD Accountable Stations – Navy	50
		DoD Accountable Stations – Air Force	62
		DoD Accountable Stations – DoD Agencies	71
Chapter 5		Joint Financial Management Improvement Program	
	0501	General	75
	0502	DoD Support of JFMIP Efforts	75
	0503	Information Requirement	75
	ADD	Status Report of Financial Management Improvements	78
★Cha Progra	-	Under Secretary of Defense(Comptroller) Financial Management	Awards
*	0601	Purpose and Scope	6-1
*	0602	Policy	6-1
*	0603	Responsibilities	6-3
*	0604	DoD Financial Management Award Criteria and Procedures	6-4
*	0605	Award Description (Plaques and Certificates)	6-5
*		Nomination Form	6-6
Chapte	er 7	Department of Defense Standard General Ledger	
	0701	Purpose	87
	0702	General	87
	0703	Internal Control Standards	87
	0704	Applicability and Scope	87
	0705	Basic Concept	88
	0706	Objectives	88
	0707	Budgetary and Proprietary Accounting Relationships	89
	0708	DoD Uniform Chart of Accounts	89
	ADD 1	DoD Uniform Chart of Accounts	91
	ADD 2	Department of Defense Account/Sub-Account Descriptions	105

DoD Financial Management Regulation Volume 1, 1ab		ole of Content	
			★ July 199
★Cha	apter 8	Hierarchy of Accounting Standards	
*	0801	Overview	8-1
*	0802	Purpose	8-1
*	0803	General	8-2
*	APP A	Statements of Federal Financial Accounting Standards (SFFAS)	8-A-1
*	APP B	Hierarchy of Accounting Standards	8-B-1
Appe	ndices		
	A.	Object Classification	A-1
Subje	ect Index		I-1