

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 ACCOUNTING FOR EQUITY
- ADD APPLICATION OF EQUITY ACCOUNTS BY FUNDS

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

