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 FUND BALANCE WITH TREASURY AND CASH
★ 0104 RECEIVABLES
★ 0105 INVENTORY AND RELATED PROPERTY
★ 0106 ADVANCES AND PREPAYMENTS
★ 0107 PROPERTY, PLANT AND EQUIPMENT
★ 0108 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