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)

	•							
	REPORTING OF RECEIVABLES RECEIVABLES AND RELATED CONTROL ACCOUNTS							
CHAPTER 4	OPERATING MATERIALS AND SUPPLIES AND STOCKPILE MATERIALS							
0401	GENERAL							
	ACCOUNTING POLICY							
	ACCOUNTING FOR OPERATING MATERIALS AND SUPPLIES							
	ACCOUNTING FOR STOCKPILE MATERIALS							
0405	ACCOUNTING FOR WORK IN PROCESS							
CHAPTER 5	ADVANCES AND PREPAYMENTS							
	GENERAL							
	ACCOUNTING POLICY							
	ACCOUNTING FOR ADVANCES							
0504	ACCOUNTING FOR PREPAYMENTS							
CHAPTER 6	FIXED ASSETS							
0601	GENERAL							
0602	ACCOUNTING POLICY							
	ACCOUNTING FOR REAL PROPERTY							
	ACCOUNTING FOR CONSTRUCTION IN PROGRESS							
0605	ACCOUNTING FOR EQUIPMENT							
★ CHAPTER	7 INVESTMENTS AND OTHER ASSETS							
0701	GENERAL							
★ 0702								
	OTHER ASSETS							
CHAPTER 8	FINANCIAL CONTROL OF LIABILITIES							
0801	GENERAL							
0802								
	UNBILLED LIABILITIES							
0804	ADJUSTING JOURNAL VOUCHERS							
CHAPTER 9	ACCOUNTS PAYABLE							
0901	GENERAL							
	ACCOUNTING POLICY FOR PAYABLES							
0003	ACCOLINITING FOR PAYARI FS							

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

★ September 1999

CHAPTER 23	COST	DISTRIBUTION	FOR	INFORMATION	TECHNOLOGY
	FACILI	TIES			

- 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