

TABLE OF CONTENTS

FOREWORD		i
INTRODUCTION TO THE DOD FINANCIAL MANAGEMENT REGULATION		ii
TABLE OF CONTENTS		iv
FIGURES		ix
TABLES		xii
CHAPTER 1.	GENERAL REPORTING	
0101	GENERAL	1
0102	STANDARDS	1
0103	REPORTS	3
CHAPTER 2.	DEPARTMENTAL FINANCIAL REPORTS ROLES AND RESPONSIBILITIES	
0201	GENERAL	4
0202	RESPONSIBILITIES	4
CHAPTER 3.	ACCOUNTABILITY FOR CASH	
0301	GENERAL	19
0302	STATEMENT OF ACCOUNTABILITY, SF 1219	19
0303	STATEMENT OF TRANSACTIONS, DD FORM 1329 OR 1329m	33
CHAPTER 4.	APPROPRIATION AND FUND STATUS REPORTS	38-110
	TO BE ISSUED AT A LATER DATE	
CHAPTER 5.	GENERAL PURPOSE REPORTING	
0501	REPORT ON FINANCIAL POSITION, SF 220	111
0502	ADDITIONAL FINANCIAL INFORMATION, SF 220-1	120
0503	DIRECT AND GUARANTEED LOANS REPORTED BY AGENCY AND PROGRAM DUE FROM THE PUBLIC, SF 220-8	131
0504	REPORT ON ACCOUNTS AND LOANS RECEIVABLE DUE FROM THE PUBLIC, SF 220-9	140
0505	REPORT ON OPERATIONS, SF 221	153
0506	REPORT ON CASH FLOW, SF 222	158
0507	REPORT ON RECONCILIATION, SF 223	162

0508	FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM REPORTING	164
0509	CIVIL MONETARY PENALTY REPORT	165
ADD	ADDITIONAL REPORTING AND DISTRIBUTION INSTRUCTIONS	167
CHAPTER 6.	FORM AND CONTENT OF AUDITED FINANCIAL STATEMENTS	
0601	GENERAL	6-1
0602	POLICY	6-1
0603	COVERAGE	6-1
0604	FORMAT FOR FINANCIAL STATEMENTS	6-3
0605	SPECIAL PROCEDURES FOR "OTHER DEFENSE ORGANIZATIONS"	6-4
0606	RESPONSIBILITY FOR PREPARATION AND SUBMISSION OF FINANCIAL STATEMENTS	6-4
0607	INTERRELATIONSHIPS OF THE DOD COMPONENTS AND THE DEFENSE FINANCE AND ACCOUNTING SERVICE IN ACCOUNTING AND FINANCE MATTERS	6-6
0608	FOOTNOTE REQUIREMENTS TO FINANCIAL STATEMENTS	6-6
0609	REPORT ON AUDITED FINANCIAL STATEMENTS	6-8
0610	DOD REPORTING ENTITIES AND CONSOLIDATING STATEMENTS	6-8
0611	PRINCIPAL STATEMENTS AND "NOTES" TO THE PRINCIPAL STATEMENTS	6-12
0612	INSTRUCTIONS FOR THE PREPARATION OF THE PRINCIPAL STATEMENTS	6-21
0613	ACCOUNTING PRINCIPLES AND STANDARDS	6-47
0614	OVERVIEW OF THE REPORTING ENTITY AND SUPPLEMENTAL FINANCIAL AND MANAGEMENT INFORMATION	6-53
0615	SUPPLEMENTAL SCHEDULES	6-61
0616	SPECIAL PROCEDURES	6-64
	APPENDIX A DOD REPORTING ENTITIES	6-A-1
	APPENDIX B PERFORMANCE MEASURES	6-B-1
	APPENDIX C DEFINITIONS OF CORE PERFORMANCE MEASURES	6-C-1
	APPENDIX D PRESENTATION OF PROGRAM PERFORMANCE MEASURES	6-D-1
	APPENDIX E FINANCIAL ATTRIBUTES OF DOD ENTITIES	6-E-1
	APPENDIX F ANALYSIS OF FINANCIAL STATEMENTS	6-F-1
	APPENDIX G NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES	6-G-1
	APPENDIX H NOTE 2 - FUND BALANCES WITH TREASURY	6-H-1

APPENDIX I	NOTE 3 - CASH, FOREIGN CURRENCY, AND OTHER MONETARY ASSETS	6-I-1
APPENDIX J	NOTE 4 - INVESTMENTS, NET	6-J-1
APPENDIX K	NOTE 5 - ACCOUNTS RECEIVABLE, NET	6-K-1
APPENDIX L	NOTE 6 - OTHER FEDERAL AND NON-FEDERAL ASSETS	6-L-1
APPENDIX M	NOTE 7 - LOANS AND LOAN GUARANTEES, NON-FEDERAL BORROWERS	6-M-1
APPENDIX N	NOTE 8 - INVENTORY, NET	6-N-1
APPENDIX O	NOTE 9 - WORK IN PROCESS	6-O-1
APPENDIX P	NOTE 10 - OPERATING MATERIALS AND SUPPLIES, NET	6-P-1
APPENDIX Q	NOTE 11 - STOCKPILE MATERIALS, NET	6-Q-1
APPENDIX R	NOTE 12 - SEIZED PROPERTY	6-R-1
APPENDIX S	NOTE 13 - FORFEITED PROPERTY, NET	6-S-1
APPENDIX T	NOTE 14 - GOODS HELD UNDER PRICE SUPPORT AND STABILIZATION PROGRAMS, NET	6-T-1
APPENDIX U	NOTE 15 - PROPERTY, PLANT, AND EQUIPMENT, NET	6-U-1
APPENDIX V	NOTE 16 - DEBT	6-V-1
APPENDIX W	NOTE 17 - OTHER LIABILITIES	6-W-1
APPENDIX X	NOTE 18 - LEASES	6-X-1
APPENDIX Y	NOTE 19 - PENSIONS AND OTHER ACTUARIAL LIABILITIES	6-Y-1
APPENDIX Z	NOTE 20 - NET POSITION	6-Z-1
APPENDIX AA	NOTE 21 - TAXES	6-AA-1
APPENDIX AB	NOTE 22 - OTHER REVENUES AND FINANCING SOURCES	6-AB-1
APPENDIX AC	NOTE 23 - PROGRAM OR OPERATING EXPENSES	6-AC-1
APPENDIX AD	NOTE 24 - COST OF GOODS SOLD	6-AD-1
APPENDIX AE	NOTE 25 - OTHER EXPENSES	6-AE-1
APPENDIX AF	NOTE 26 - EXTRAORDINARY ITEMS	6-AF-1
APPENDIX AG	NOTE 27 - PRIOR PERIOD ADJUSTMENTS	6-AG-1
APPENDIX AH	NOTE 28 - NON-OPERATING CHANGES	6-AH-1
APPENDIX AI	NOTE 29 - INTRAFUND ELIMINATIONS	6-AI-1
APPENDIX AJ	NOTE 30 - CONTINGENCIES	6-AJ-1
APPENDIX AK	NOTE 31 - OTHER DISCLOSURES	6-AK-1

CHAPTER 7. FOREIGN CURRENCY REPORTS

0701	GENERAL	169
0702	REPORTING PROCEDURES	172

CHAPTER 8.	SPECIAL REPORTS	
0801	CASH FLOW REPORT	177
0802	CASH MANAGEMENT INITIATIVE REPORT	182
0803	PROMPT PAYMENT REPORT	187
0804	DIRECT DEPOSIT/ELECTRONIC FUNDS TRANSFER (DD/EFT) STATUS REPORT	188
0805	MUTUAL LOGISTICS REPORTS	206
CHAPTER 9.	ACCOUNTING AND REPORTING FOR OPERATION AND MAINTENANCE OF THE FAMILY HOUSING PROGRAM	
0901	GENERAL	210
0902	ACCOUNTING REQUIREMENTS	210
0903	ACCOUNT STRUCTURE AND CONTENT	210
0904	COST IDENTIFICATION PROCEDURES	214
0905	COST ELEMENTS AND COMPUTATION OF CHARGES	216
0906	REIMBURSEMENTS	216
0907	REPORTING	217
0908	INTERNAL CONTROL	217
CHAPTER 10	INFORMATION RETURNS - FORM 1099	
1001	GENERAL	218
1002	PURPOSE	218
1003	APPLICATION AND SCOPE	218
1004	REPORT FORMAT	219
1005	FREQUENCY AND DISTRIBUTION	219
1006	PREPARATION INSTRUCTIONS	219
CHAPTER 11	FINANCING AND REPORTING COSTS OF MILITARY RESOURCES USED IN CIVIL DISTURBANCES	
1101	PURPOSE	221
1102	APPLICATION AND SCOPE	221
1103	PROCEDURES	221
1104	INSTRUCTIONS FOR PREPARATION OF REPORT OF CIVIL DISTURBANCE COSTS	222
CHAPTER 12	COLLECTING AND REPORTING OF FOREIGN INDEBTEDNESS WITHIN THE DEPARTMENT OF DEFENSE (DOD)	
1201	POLICY	224
1202	COLLECTION AND FOLLOW-UP PROCEDURES	224

1203	REPORTING OF ACCOUNTS RECEIVABLE AND SALES UNDER 120-DAY DELAYED PAYMENT TERMS (SHORT- TERM CREDIT)	227
1204	COLLECTING AND REPORTING OF FOREIGN DEBTS UNDER LONG-TERM LOANS AND DEBTS	236
CHAPTER 13	DEPARTMENT OF DEFENSE INTERNATIONAL BALANCE OF PAYMENTS PROGRAM ACCOUNTING, REPORTING, AND ESTIMATING	
	TO BE ISSUED AT A LATER DATE	
CHAPTER 14	DEPOT MAINTENANCE REPORTING	
1401	GENERAL	243
1402	REPORTING REQUIREMENTS	244
1403	DEPOT MAINTENANCE WORKLOAD PERFORMED BY ACTIVITIES OTHER THAN DWCF DEPOT MAINTENANCE ACTIVITIES	247
1404	SPECIAL REPORTS	247
ADD 1	DoD ORGANIC ACTIVITIES THAT ACCOMPLISH DEPOT MAINTENANCE TYPE FUNCTIONS	248
ADD 2	WORK PERFORMANCE CATEGORIES	251
ADD 3	SECTION A - DoD DEPOT MAINTENANCE COST REPORT FOR ITEMS OR SERVICES	253
ADD 3	SECTION B - EXPLANATION OF ENTRIES REQUIRED FOR DATA RECORD	255
ADD 3	SECTION C - EDIT REQUIREMENTS	264
ADD 4	WORK BREAKDOWN STRUCTURE CODE	266
ADD 5	HARDCOPY REPORTS	271