# TABLE OF CONTENTS

**FOREWORD**

**INTRODUCTION TO THE DOD FINANCIAL MANAGEMENT REGULATION**

**PUBLICATIONS SUPERSEDED**

**TABLE OF CONTENTS**

**REFERENCES**

**CHAPTER 1**  GENERAL PROVISIONS COVERING FINANCIAL AUTHORIZATIONS FOR CONTRACT PAYMENTS AND COLLECTIONS

- 0101 INTRODUCTION
- 0102 CONTRACTS
- 0103 QUALITY AND INTERNAL CONTROL

**CHAPTER 2**  DISCOUNT OFFERS AND CALCULATIONS

- 0201 DISCOUNT OFFERS AND CALCULATIONS
- 0202 DISCOUNT REPORTING

**CHAPTER 3**  CLAIMS

- 0301 ASSIGNMENT OF CLAIMS
- 0302 DOUBTFUL CLAIMS

**CHAPTER 4**  MISCELLANEOUS ADVANCE PAYMENTS

- 0401 ADVANCE PAYMENTS
- 0402 LIBRARY DEPOSIT ACCOUNTING

**CHAPTER 5**  PAYMENTS UNDER REAL PROPERTY LEASES

- 0501 GENERAL
- 0502 TAXES AND IMPROVEMENTS

**CHAPTER 6**  FEDERAL, STATE, LOCAL AND FOREIGN TAXES

- 0601 GENERAL
- 0602 FEDERAL
- 0603 STATE AND LOCAL TAXES
0604 CUSTOMS
0605 MISCELLANEOUS--FOREIGN
0606 REPORTING

CHAPTER 7  PROMPT PAYMENT ACT

0701 GENERAL
0702 INVOICES
0703 INTEREST
0704 INTEREST PAYMENTS FUNDING
0705 REASONS FOR INTEREST PAYMENTS
0706 PROMPT PAYMENT REPORTING
0707 DELIVERY TICKET AS AN INVOICE

CHAPTER 8  PREPARATION AND DISTRIBUTION OF PAYMENT VOUCHERS

0801 GENERAL
0802 COPIES PREPARED
0803 PAYEE'S CERTIFICATE
0804 ADMINISTRATIVE CERTIFICATE
0805 PAYMENT INFORMATION
0806 DISTRIBUTION OF PAYMENT DOCUMENTATION

CHAPTER 9  SUPPORTING DOCUMENTS TO PAYMENT VOUCHERS

0901 CONTRACTS AND PURCHASE ORDERS
0902 CONTRACT MODIFICATIONS
0903 CONTRACTOR INVOICES
0904 FOREIGN LANGUAGE DOCUMENTS
0905 PAYMENTS
0906 REPORTS
0907 VOUCHERS AND SUPPORTING PAPERS

CHAPTER 10  PAYMENT VOUCHERS - SPECIAL APPLICATIONS

1001 INTRAGOVERNMENTAL PAYMENTS
1002 PARTIAL PAYMENTS, AND COST REIMBURSEMENT CONTRACTS
1003 FAST PAYMENT
1004 ROYALTY AND COOPERATIVE RESEARCH DEVELOPMENT AGREEMENT (CRDA) INCOME

CHAPTER 11  PAYMENT AS REIMBURSEMENT FOR PERSONAL EXPENDITURES

1101 PERSONAL EXPENSES
1102 EXPENDITURES OTHER THAN PERSONAL
CHAPTER 12 MISCELLANEOUS PAYMENTS

1201 FEES AND AWARDS
1202 PURCHASES OF SPECIAL ITEMS
1203 CREDIT CARDS

CHAPTER 13 TRANSPORTATION PAYMENTS FOR FREIGHT AND PERSONAL PROPERTY

1301 RESPONSIBILITIES
1302 GOVERNMENT BILLS OF LADING, TRANSPORTATION REQUESTS AND TRANSPORTATION WARRANTS

CHAPTER 14 TRANSPORTATION PAYMENTS OTHER THAN FREIGHT AND PERSONAL PROPERTY

1401 GENERAL TRANSPORTATION PROCEDURES AND PAYMENTS
1402 GENERAL ACCOUNTING OFFICE--ADJUSTMENTS

CHAPTER 15 NONTEMPORARY STORAGE AND LOCAL DRAYAGE OF HOUSEHOLD GOODS

1501 NONTEMPORARY STORAGE -- HOUSEHOLD GOODS
1502 NONTEMPORARY STORAGE -- GOVERNMENT OR GOVERNMENT CONTROLLED QUARTERS
1503 LOCAL DRAYAGE

CHAPTER 16 PAYMENT FOR POSTAL SERVICES AND SMALL PACKAGE DELIVERY COSTS

1601 PAYMENTS
1602 PAYMENT PROCEDURES
1603 CONUS ADVANCE DEPOSIT TRUST
1604 SMALL PACKAGE DELIVERY FIRMS
1605 POSTAL METERS
1606 MISCELLANEOUS PAYMENTS

CHAPTER 17 ELECTRONIC DATA INTERCHANGE

1701 INTRODUCTION
1701 SYSTEMS CONTROL
1701 APPLICABILITY
CHAPTER 18 CONTRACTOR DEBT COLLECTION

1801 DEBTS
1802 DEMAND FOR PAYMENT
1803 INTEREST
1804 MISCELLANEOUS SUBJECTS
1805 DEFERMENTS
1806 BANKRUPTCY

CHAPTER 19 GRANTS AND OTHER ASSISTANCE INSTRUMENTS

1901 PAYMENTS
1901 PAYMENT REQUEST
1901 PAYING THE REQUEST

CHAPTER 20 CONTRACT RECONCILIATION

★ 2001 GENERAL
★ 2002 RESPONSIBILITIES
★ 2003 PROCEDURES
★ APX A REQUESTS FOR INFORMATION
★ APX B RESPONSIBLE CONTRACT RECONCILIATION AGENT (RCRA) QUALIFICATIONS AND RESPONSIBILITIES
★ APX C CONTRACT RECONCILIATION REGISTRATION SYSTEM PROCEDURES
★ APX D RECONCILIATION TOOLS
★ APX E GUIDANCE ON PREPARING, REVIEWING, AND PROCESSING RECONCILIATION ADJUSTMENT PACKAGES
★ APX F ROOT CAUSE ERROR CODES
★ APX G QUICK REFERENCE GUIDE TO MOCAS APPLICATIONS

CHAPTER 21 JUNIOR RESERVE OFFICER TRAINING CORPS (JROTC) INSTRUCTOR PAY

2101 OVERVIEW
2102 POLICIES AND PROCEDURES
2103 RESPONSIBILITIES
2104 REIMBURSEMENTS
2105 DEFINITIONS AND ACRONYMS
2106 PRESCRIBED FORMS
2107 JROTC UNIT ESTABLISHMENT AT SCHOOLS
2108 CERTIFICATION OF JROTC INSTRUCTORS
2109 SEPARATIONS, TRANSFERS, DECERTIFICATIONS AND DISESTABLISHMENTS
2110 JROTC INSTRUCTOR PAY COMPUTATION
APPENDICES

APPENDIX A--SUBJECT INDEX

APPENDIX B--PROMPT PAYMENT ACT (PPA) REPORT (Q) 1619