TABLE OF CONTENTS

		<u>Page</u>
FOREWORD		
INTRODUCT	ION TO THE DOD FINANCIAL MANAGEMENT REGULATION	
PUBLICATIO	ONS INCORPORATED	
TABLE OF C	ONTENTS	
Chapter 1	Funds	1-1
0101 0102 0103	Overview Accounting Standards Accounting for Funds	
Chapter 2	Productivity Gain Sharing	2-1
0203	Overview Policy and Procedures Plans Accounting Audit	
Chapter 3	Contributions for Defense Programs, Projects, and Activities	3-1
0303	Introduction Authority Contributions Reporting Requirements Investment Procedures	
Chapter 4	Credit Management	4-1
0405 0406 0407 0408 0409 0410 0411 0412 0413 ApxA ApxB ApxC	Overview Standards Credit Reform Fund Controls Credit Apportionment and Reapportionment Reports on Budget Execution (SF 133) Direct Loans Guaranteed Loans Computation of Interest Expense and Interest Income U. S. Government Standard General Ledger (SGL) Accounts Credit Reform Terms and Definitions Credit Reform Cash Flows Report on Budget Execution (SF 133) Calendar of Credit Reform Program Activities U.S. Government Standard General Ledger (SGL) Accounts Credit Reform Terms and Definitions Credit Reform: Cash Flows for Direct Loans Report on Budget Execution (SF 133)	
	Calendar of Credit Reform Program Activities	

Chapter 5	Grants and Cooperative Agreements	5-1
0501 0502 0503 0504	Overview Accounting Standards for Grants and Cooperative Agreements Accounting for Grants Financial Management for Grants and Cooperative Agreements	
Chapter 6	Defense Emergency Response Fund	6-1
0601 0602 0603	Overview Policy and Procedures Responsibilities	
Chapter 7	Financial Liability for Government Property Lost, Damaged or Destroyed	7-1
0701 0702 0703 0704 0705 0706 0707 0708 0709	Overview General Requirements Approving and Appointing Authority Financial Liability Officer Qualification and Responsibilities Purpose, Appointment, Composition, and Functions of a Financial Liability Preparation of DD Form 200 Government Housing Liability Supply System Material Petroleum Product/Losses	9 Board
Chapter 8	Foreign National Employees Separation Pay Account, Defense	8-1
0801 0802 0803 0804	Overview Policy and Procedures Subsequent Disbursements Responsibilities	
Chapter 9	International Agreements	9-1
	Overview General Legal Considerations Fiscal Considerations Proposed Agreement Guidelines for the Preparation of Summary Statement of Intent (SSOI) Checklist for International Agreements	
Chapter 10	Funding Civilian Separation Incentives and Civilian Personnel Transition Initiatives	10-1
	Definitions General Funding Policy Procedures	

1004 Reporting

	February	2001
Chapter 11	Privatization of Defense Utility Systems	11-1
1101 1102 1103	General Consideration for Conveyance of Utility Systems Policy and Procedures	
Chapter 12	Identification, Retention, and Use of Energy and Water Conservation Savings	12-1
1201 1202 1203 1204	Incentives Received from Utilities Under 10 U.S.C. 2865 and 2866 Procedures Concerning Revenues from the Sale of Electricity Under	
1205	10 U.S.C. 2867 Procedures Concerning Energy Cost Savings Under Section 736 of the National Defense Authorization Act for Fiscal Year 1989, as Amended (42 U.S.C. 8287 note)	
1206	Carryover of Unobligated Balances Under 10 U.S.C. 2865 Resulting from Energy Conservation Measures	
1207 1208	Accounting for Energy Cost Savings Reporting Requirements	
Chapter 13	Fiscal Policy for Base Closure and Realignment	13-1
1301 1302 1303 1304 1305 Att 1 Att 2	Overview Policy and Procedures Budget and Accounting Responsibilities Reporting Responsibilities Administration of Base Closure Funds DoD Base Closure Account Financial Plan Fund Authorization	
Chapter 14	Transferring, Disposing, and Leasing of Real Property and Personal Property	14-1
1401 1402	Overview Policy and Procedures	
Chapter 15	Educational Assistance Programs	15-1
1501 1502 1503 1504 1505 1506 1507 1508 1509 1510 1511	Overview Educational Assistance Programs Types of Programs Benefits for Active Duty Members Benefits for Selected Reserve DoD Education Benefits Trust Fund Fund Transfers of Military Personnel Appropriations Fund Transfers to DVA Payroll Deductions Refunds or Erroneous Deductions Collection of Educational Debts Owed to the Government	

Chapter 16	Military Personnel Entitlement Programs	16-1
1601 1602 1603	General General Accounting Policy for Entitlement Programs Accounting Policy for the Accrual and Investment of Retired Military Pay	
Chapter 17	Reserved for Future Use (Former Chapter 17 Deleted, See Volume 7C, Chapter 1)	17-1
Chapter 18	Military Temporary Early Retirement Authority Program	18-1
1801 1802 1803	Overview Policy and Procedures Responsibilities	
Chapter 19	Food Service Program	19-1
1901 1902 1903 1904 1905 1906 1907	Overview Reimbursable Meal and Meal Service (Operating) Charges Meal Charges General Provisions Disposition of Funds Accounting for Food Allowances Food Service Operating Expense Reporting Requirements	
Chapter 20	Military Academy Dining Hall Operations	20-1
2001 2002 2003	Overview Policy and Procedures Responsibilities	
Chapter 21	Accounting for Defense Military Health Program Resources	21-1
2101 2102 2103	Overview Policy and Procedures Responsibilities	
Chapter 22	National Defense Stockpile Transaction Fund	22-1
2201 2202 2203 2204	General Accounting Policy Accounting Requirements and Procedures Research Grants	
★Chapter 23	Contingency Operations	23-1
★ 2301 ★ 2302 ★ 2303 ★ 2304 ★ 2305 ★ 2306 ★ 2307 ★ 2308	Purpose References Responsibilities Estimating Procedures for Contingency Operations General Funding Responsibilities Special Funding Mechanisms Cost Collection Cost Reporting	

****	2310 2311 2312 Apx 1	Determining Cost Billing Reimbursement/Distribution Follow-up Contingency Operations Cost Report Evacuations – DoS/DoD Cost Responsibility Matrix and Definitions	
Chapte	er 24	Burdensharing and Overseas Relocation	24-1
		To Be Issued Separately	
Chapte	er 25	Disposition of Non-DoD Personal Property	25-1
	2501 2502 2503 2404	General Disposition of Unclaimed Property Army and Air Force Procedures for Disposition of Personal Property of Deceased Members Navy and Marine Corps Procedures for Disposition of Personal Property of Deceased Members	
Chapte	er 26	Defense Modernization Account (DMA)	26-1
	2601 2602 2603	General Responsibilities Definitions	
	2604	Transfers into the Defense Modernization Account	
	2605	Procedures Concerning Transfers into the Defense Modernization Account	
	2606	Transfers from the Defense Modernization Account and Use of Amounts Transferred	
	2607	Procedures Concerning Transfers from the Defense Modernization Account	
	2608	Penarting Pequirements	

- 2608 Reporting Requirements2609 Closing of the Defense Modernization Account