

TABLE OF CONTENTS

	<u>Page</u>
FOREWORD	i
INTRODUCTION TO THE DOD FINANCIAL MANAGEMENT REGULATION	iii
PUBLICATIONS INCORPORATED	iv
TABLE OF CONTENTS	v
Chapter 1 Funds	1-1
0101 Overview	
0102 Accounting Standards	
0103 Accounting for Funds	
Chapter 2 Productivity Gain Sharing	2-1
0201 Overview	
0202 Policy and Procedures	
0203 Plans	
0204 Accounting	
0205 Audit	
Chapter 3 Contributions for Defense Programs, Projects, and Activities	3-1
0301 Introduction	
0302 Authority	
0303 Contributions	
0304 Reporting Requirements	
0305 Investment Procedures	
Chapter 4 Credit Management	4-1
0401 Overview	
0402 Standards	
0403 Credit Reform Fund Controls	
0404 Credit Apportionment and Reapportionment	
0405 Reports on Budget Execution (SF 133)	
0406 Direct Loans	
0407 Guaranteed Loans	
0408 Computation of Interest Expense and Interest Income	
0409 Standard General Ledger (SGL) Accounts	
0410 Credit Reform Definitions	
Chapter 5 Grants and Cooperative Agreements	5-1
0501 Overview	
0502 Accounting Standards for Grants and Cooperative Agreements	
0503 Accounting for Grants	
0504 Financial Management for Grants and Cooperative Agreements	

Chapter 6	Defense Emergency Response Fund	6-1
0601	Overview	
0602	Policy and Procedures	
0603	Responsibilities	
Chapter 7	Financial Liability for Government Property Lost, Damaged or Destroyed	7-1
0701	Overview	
0702	General Requirements	
0703	Approving and Appointing Authority	
0704	Financial Liability Officer Qualification and Responsibilities	
0705	Purpose, Appointment, Composition, and Functions of a Financial Liability Board	
0706	Preparation of DD Form 200	
0707	Government Housing Liability	
0708	Supply System Material	
0709	Petroleum Product/Losses	
Chapter 8	Foreign National Employees Separation Pay Account, Defense	8-1
0801	Overview	
0802	Policy and Procedures	
0803	Subsequent Disbursements	
0804	Responsibilities	
Chapter 9	International Agreements	9-1
0901	Overview	
0902	General	
0903	Legal Considerations	
0904	Fiscal Considerations	
0905	Proposed Agreement	
Apx A	Guidelines for the Preparation of Summary Statement of Intent (SSOI)	
Apx B	Checklist for International Agreements	
Chapter 10	Funding Civilian Separation Incentives and Civilian Personnel Transition Initiatives	10-1
1001	Definitions	
1002	General Funding Policy	
1003	Procedures	
1004	Reporting	
Chapter 11	Reserved for Future Use	11-1
★Chapter 12	Identification, Retention, and Use of Energy and Water Conservation Savings	12-1
★	1201	Overview
★	1202	Definitions
★	1203	Procedures Concerning Energy or Water Cost-Savings Amounts and Incentives Received from Utilities Under 10 U.S.C. 2865 and 2866

★	1204	Procedures Concerning Revenues from the Sale of Electricity Under 10 U.S.C. 2867	
★	1205	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	Accounting for Energy Cost Savings	
★	1208	Reporting Requirements	
Chapter 13		Fiscal Policy for Base Closure and Realignment	13-1
	1301	Overview	
	1302	Policy and Procedures	
	1303	Budget and Accounting Responsibilities	
	1304	Reporting Responsibilities	
	1305	Administration of Base Closure Funds	
	Att 1	DoD Base Closure Account Financial Plan	
	Att 2	Fund Authorization	
★ Chapter 14		Transferring, Disposing, and Leasing of Real Property and Personal Property	14-1
★	1401	Overview	
★	1402	Policy and Procedures	
Chapter 15		Educational Assistance Programs	15-1
	1501	Overview	
	1502	Educational Assistance Programs	
	1503	Types of Programs	
	1504	Benefits for Active Duty Members	
	1505	Benefits for Selected Reserve	
	1506	DoD Education Benefits Trust Fund	
	1507	Fund Transfers of Military Personnel Appropriations	
	1508	Fund Transfers to DVA	
	1509	Payroll Deductions	
	1510	Refunds or Erroneous Deductions	
	1511	Collection of Educational Debts Owed to the Government	
Chapter 16		Military Personnel Entitlement Programs	16-1
	1601	General	
	1602	General Accounting Policy for Entitlement Programs	
	1603	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	Overview	
	1802	Policy and Procedures	
	1803	Responsibilities	

Chapter 19	Food Service Program	19-1
1901	Overview	
1902	Reimbursable Meal and Meal Service (Operating) Charges	
1903	Meal Charges	
1904	General Provisions	
1905	Disposition of Funds	
1906	Accounting for Food Allowances	
1907	Food Service Operating Expense Reporting Requirements	
Chapter 20	Military Academy Dining Hall Operations	20-1
2001	Overview	
2002	Policy and Procedures	
2003	Responsibilities	
Chapter 21	Accounting for Defense Military Health Program Resources	21-1
2101	Overview	
2102	Policy and Procedures	
2103	Responsibilities	
Chapter 22	National Defense Stockpile Transaction Fund	22-1
2201	General	
2202	Accounting Policy	
2203	Accounting Requirements and Procedures	
2204	Research Grants	
Chapter 23	Contingency Operations	23-1
	To Be Issued Separately	
Chapter 24	Burdensharing and Overseas Relocation	24-1
	To Be Issued Separately	
Chapter 25	Reserved for Future Use	25-1
Chapter 26	Defense Modernization Account (DMA)	26-1
2601	General	
2602	Responsibilities	
2603	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	Reporting Requirements	
2609	Closing of the Defense Modernization Account	