REFERENCES

All references used in this Volume are specifically cited in the text. The following listing is a summary of those references.

a. Title 31, United States Code, sections as follows:
   3511 Prescribing accounting requirements and developing accounting systems
   3512 Executive agency accounting systems
   3901-06 Prompt Payment

b. Title 7, United States Code, sections as follows:
   Chapter 9
   499a-499s Perishable Agriculture Commodities Act of 1930

   Title 2, Accounting
   Title 4, Claims
   Title 6, Pay, Leave, and Allowances

d. Internal Revenue Code
   26 USC 3121(d)(2)
   26 USC 3401(c)
   Section 6041

e. Internal Revenue Service Publications 15, Employer’s Tax Guide (Circular E) 534


g. Portability of Benefits for Non-Appropriated Fund Employees Act of 1990 (P.L. 101-508)

h. Contract Disputes Act of 1978 (41 USC 611)

i. Consumer Credit Protection Act (15 USC 1601 et. seq.)

   Chapter 831
   Chapter 832
   Supplement 831-1

k. American Institute of Certified Public Accountants (AICPA)
   Accounting Principles Board (APB) Opinions
   Accounting Research Bulletins
   AICPA accounting interpretations and implementation guides ("Qs and As")
   AICPA Issues Papers
   AICPA Accounting Standards Executive Committee (AcSEC)
   AICPA Statements of Position.
   AICPA Technical Practice Aids
   Industry Audit and Accounting Guides
l. Financial Accounting Standards Board (FASB)
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   - Statements of Financial Accounting Standards and Interpretations
   - Concepts Statements

m. Government Accounting Standards Board (GASB)
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n. DoD Directives
   - 1015.1, Establishment, Management, and Control of Nonappropriated Fund Instrumentalities
   - 1015.6, Funding Morale, Welfare, and Recreation Programs
   - 5118.3, Comptroller of the Department of Defense
   - 5500.7, Standards of Conduct
   - 5500.7-R, Joint Ethics Regulation
   - 7000.12, Financial Management of Morale, Welfare, and Recreational Activities
   - 7060.1, International Balance of Payments Transactions

o. DoD Instructions
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   - 7060.2, International Balance of Payments Accounting?
   - 7600.6, Audits of Nonappropriated Funds and Related Activities


q. DFAS 5010.38-R, DFAS Internal Management Control Program

r. Army Regulations
   - 37-1, Army Accounting and Fund Control
   - 215-1, Administration of MWR Activities and NAFIs
   - 215-2, The Management and Operation of Army MWR Programs and NAFIs
   - 215-3, NAF and Related Activities Personnel Policies and Procedures
   - 215-4, Nonappropriated Fund Contracting
   - 215-7, Civilian NAF and MWR Activities

s. Navy Regulations
   - Secretary of the Navy Instructions (SECNAVINST) 7000.23A
   - Navy Comptroller (NAVCOMPT) Manual Volumes 3 and 7
   - JAGINST 5890.1, Administrative Processing and Consideration of Claims on Behalf of and Against the United States

r. Air Force Regulations
   - 176-1
   - 176-3
   - 176-10
   - 177-15
   - 700-20

u. Federal Accounting Standards Advisory Board (FASAB) Standards