

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
- c. U.S. General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies
 - 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
- f. Revenue Ruling 87-41, 1987-1, C.B. 296.
- 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.)
- j. Office of Personnel Management, Federal Personnel Manual (FPM)
 - 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)
 - Technical Bulletins
 - Statements of Financial Accounting Standards and Interpretations
 - Concepts Statements

- m. Government Accounting Standards Board (GASB)
 - Statements
 - Interpretations
 - Technical Bulletins

- 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
 - 1015.4, Assignment of Appropriated-Funded Personnel to Morale, Welfare and Recreation Activities
 - 7060.2, International Balance of Payments Accounting?
 - 7600.6, Audits of Nonappropriated Funds and Related Activities

- p. DoD 1401.1-M, Personnel Policy Manual for Nonappropriated Fund Instrumentalities

- 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

- t. Air Force Regulations
 - 176-1
 - 176-2
 - 176-10
 - 177-15
 - 700-20

- u. Federal Accounting Standards Advisory Board (FASAB) Standards