

SUBJECT INDEX

<u>SUBJECT</u>	<u>VOLUME 1 PARA REF</u>
Accountable Station Code	0402
Accounting	
Accrual	020205
Classification Code	0401
Entity	020203
Integrated	020102
Objectives	020201.A.2
System	020101.B
	020201
Systems, Compliancy of	030702
Accounting Entity	020203
Accounting System Objectives	020202
Accounts, General Ledger	020204 Addendum 1&2 (CH 7)
Air Force Accountable Stations	Addendum 3 (CH4)
Annual Report on Operating Accounting Systems	0308
Army Accountable Stations	Addendum 1 (CH 4)
Authority for Manual	Foreword Introduction
Budgeting and Accounting Act	030401
Budgeting System	010101.A
Chief Financial Officer	
Authorization and Functions	0102
Annual Report	010206
Budget Execution	010207
Council	0103
Deputy	0104
Financial Management Systems	010203

SUBJECT INDEX

<u>SUBJECT</u>	<u>VOLUME 1 PARA REF</u>
Oversight Reporting	010202 010201
Chief Financial Officer Structure	Figure 1-1
Consolidated Systems Evaluation	030702
Data Processing Requirements	Addendum 2 (CH 2)
Definitions	ix
DoD Accountable Stations	Addendum 4 (CH 4)
DoD Component	Foreword
Federal Managers Integrity Act Section 2 Section 4	030402 030201 030201 030301 030302 030701 030801
Federal Managers Integrity Act Responsibilities Comptroller, DoD DFAS Inspector General System Managers Users	030301 030302 030305 030303 030304
Financial Management System	020101
Financial Management System Principles	Addendum 1 (CH 2)
General Ledger Accounts	Addendum 1&2 (CH 7)

SUBJECT INDEX

<u>SUBJECT</u>	<u>VOLUME 1 PARA REF</u>
Index Numbers, Departmental	020203
Joint Financial Management Improvement Program (JFMIP)	050101
Key Accounting Requirement	030702 Addendum (CH 3)
General Ledger Control and Financial Reporting	
Property and Inventory Accounting	
Accounting for Receivables Including Advances	
Cost Accounting	
Accrual Accounting	
Military and Civilian Payroll Procedures	
System Controls (Fund and Internal)	
Audit Trails	
Cash Procedures and Accounts Payable	
System Documentation	
System Operations	
User Information Needs	
Budgetary Accounting	
Material Deficiency	030702
Materiality Concept	Addendum 1 (CH 2)
Navy Accountable Stations	Addendum 2 (CH 4)
Object Class Definitions	Appendix A
Planning, Programming, Budgeting, and Execution (PPBES)	020101
Regulations Governing,	
Office of Management and Budget	030501 030502
Treasury	030503
Reportable Accounting Systems	0306041
Review and Evaluation of Accounting Systems	030701
Security Requirements	020208

SUBJECT INDEX

<u>SUBJECT</u>	<u>VOLUME 1 PARA REF</u>
System Manager/User Review	030702
System Processing Characteristics	020207
Uniform Chart of Accounts	Addendum 1 (CH 7)