

**TABLE OF CONTENTS**

FOREWORD

INTRODUCTION TO THE “DOD FINANCIAL MANAGEMENT REGULATION”

TABLE OF CONTENTS

REFERENCES

FIGURES

DEFINITIONS

Chapter 1 Chief Financial Officer of the Department of Defense

- 0101 General
- 0102 Authorities and Functions
- 0103 Chief Financial Officers Council
- 0104 Deputy Chief Financial Officer of the Department of Defense
- 0105 DoD Staff Organizations Responsible for Implementing CFO Functional Requirements
- 0106 Responsibilities of the Heads of DoD Components for Implementing CFO Functional Requirements

Chapter 2 Conceptual Framework

- 0201 Introduction
- 0202 Concepts
- ADD 1 DoD Financial Management System Principles
- ADD 2 Accounting Systems Data Processing Requirements

Chapter 3 Accounting Systems Conformance, Evaluation, and Reporting

- 0301 Purpose
- 0302 Policy
- 0303 Responsibilities
- 0304 Legal Requirements
- 0305 Regulatory Requirements
- 0306 Guidelines
- 0307 Annual Report on Operating Accounting Systems
- ADD Key Accounting Requirements

Chapter 4	Financial Management Coding Structure
0401	Accounting Classification Code
0402	Accounting Station Code
ADD 1	DoD Accountable Stations – Army
ADD 2	DoD Accountable Stations – Navy
ADD 3	DoD Accountable Stations – Air Force
ADD 4	DoD Accountable Stations – DoD Agencies
Chapter 5	Joint Financial Management Improvement Program
0501	General
0502	DoD Support of JFMIP Efforts
0503	Information Requirement
ADD	Status Report of Financial Management Improvements
Chapter 6	Under Secretary of Defense(Comptroller) Financial Management Awards Program
0601	Purpose and Scope
★    0602	Policy
0603	Responsibilities
★    0604	DoD Financial Management Award Criteria and Procedures Nomination Form
Chapter 7	Department of Defense Standard General Ledger
0701	Purpose
0702	General
0703	Internal Control Standards
0704	Applicability and Scope
0705	Basic Concept
0706	Objectives
0707	Budgetary and Proprietary Accounting Relationships
0708	U.S. Government Standard General Accounts
ADD 1	U.S. Government Standard General Ledger
ADD 2	U.S. Government Standard General Ledger Account Descriptions
Chapter 8	Hierarchy of Accounting Standards
0801	Overview
0802	Purpose
0803	General
APP A	Statements of Federal Financial Accounting Standards (SFFAS)
APP B	Hierarchy of Accounting Standards

Chapter 9      Financial Records Retention

    0901      Overview

    0902      Policy and Procedures

Appendices

    A.      Object Classification

Subject Index