

Volumes

No.	Title
1	General Financial Management Information, Systems, and Requirements
2A	Budget Formulation and Presentation (CHAPTERs 1-3)
2B	Budget Formulation and Presentation (CHAPTERs 4-19)
3	Budget Execution – Availability and Use of Budgetary Resources
4	Accounting Policy
5	Disbursing Policy
6A	Reporting Policy
6B	Form and Content of the Department of Defense Audited Financial Statements
7A	Military Pay Policy – Active Duty and Reserve Pay
7B	Military Pay Policy – Retired Pay
8	Civilian Pay Policy
9	Travel Policy
10	Contract Payment Policy
11A	Reimbursable Operations Policy
11B	Reimbursable Operations Policy – Working Capital Funds (WCF)
12	Special Accounts, Funds and Programs
13	Nonappropriated Funds Policy
14	Administrative Control of Funds and Antideficiency Act Violations
15	Security Cooperation Policy
16	Department of Defense Debt Management

Note: Archived documents are available upon request using the chapter link to generate an Outlook email. Please provide the Volume and Chapter in the subject line and state your business need in the body of the email.

Volume 1 Table of Contents

[CHAPTER 1](#): “CHIEF FINANCIAL OFFICER OF THE DEPARTMENT OF DEFENSE”

[CHAPTER 2](#): “FEDERAL ACCOUNTING STANDARDS HIERARCHY”

[CHAPTER 3](#): “FEDERAL FINANCIAL MANAGEMENT IMPROVEMENT ACT COMPLIANCE”

[CHAPTER 4](#): “STANDARD FINANCIAL INFORMATION STRUCTURE”

[CHAPTER 5](#): “ARCHIVED”

[CHAPTER 6](#): “UNDER SECRETARY OF DEFENSE (COMPTROLLER) FINANCIAL MANAGEMENT AWARDS PROGRAM”

[CHAPTER 7](#): “DEPARTMENT OF DEFENSE STANDARD CHART OF ACCOUNTS”

[CHAPTER 8](#): “ARCHIVED”

[CHAPTER 9](#): “FINANCIAL RECORDS RETENTION”

[CHAPTER 10](#): “ADVANA – COMMON ENTERPRISE DATA REPOSITORY FOR THE DEPARTMENT OF DEFENSE”

[APPENDIX A](#): “OBJECT CLASSIFICATION”

Volume 2A Table of Contents

[CHAPTER 1](#): “GENERAL INFORMATION”

[CHAPTER 2](#): “MILITARY PERSONNEL APPROPRIATIONS”

[CHAPTER 3](#): “OPERATION AND MAINTENANCE APPROPRIATIONS”

Volume 2B Table of Contents

[CHAPTER 4](#): “PROCUREMENT APPROPRIATIONS”

[CHAPTER 5](#): “RESEARCH, DEVELOPMENT, TEST, AND EVALUATION APPROPRIATIONS”

[CHAPTER 6](#): “MILITARY CONSTRUCTION/FAMILY HOUSING APPROPRIATIONS”

[CHAPTER 7](#): “BASE REALIGNMENT AND CLOSURE APPROPRIATIONS”

[CHAPTER 8](#): “FACILITIES SUSTAINMENT AND RESTORATION/MODERNIZATION”

[CHAPTER 9](#): “DEFENSE WORKING CAPITAL FUND BUDGET JUSTIFICATION ANALYSIS”

[CHAPTER 10](#): “PUBLIC ENTERPRISE, MANAGEMENT, AND TRUST FUNDS”

[CHAPTER 11](#): “OFFSETTING RECEIPTS”

[CHAPTER 12](#): “DEFENSE HEALTH PROGRAM”

[CHAPTER 13](#): “DEFENSE ENVIRONMENTAL RESTORATION”

[CHAPTER 14](#): “DRUG INTERDICTION AND COUNTER-DRUG ACTIVITIES”

[CHAPTER 15](#): “OVERSEAS COST REPORT”

[CHAPTER 16](#): “INTELLIGENCE PROGRAMS/ACTIVITIES”

[CHAPTER 17](#): “CONTINGENCY OPERATIONS (BASE BUDGET)”

[CHAPTER 18](#): “INFORMATION TECHNOLOGY (INCLUDING CYBERSPACE ACTIVITIES)”

[CHAPTER 19](#): “OTHER SPECIAL ANALYSES”

Volume 3 Table of Contents

[CHAPTER 1](#): “ARCHIVED”

[CHAPTER 2](#): “APPORTIONMENT/REAPPORTIONMENT AND FUNDS DISTRIBUTION”

[CHAPTER 3](#): “APPROPRIATION TRANSFER AUTHORITIES”

[CHAPTER 4](#): “FUNCTIONAL TRANSFERS”

[CHAPTER 5](#): “SPECIAL MILITARY CONSTRUCTION/FAMILY HOUSING FUND
RELEASE PROCEDURES”

[CHAPTER 6](#): “REPROGRAMMING OF DOD APPROPRIATED FUNDS”

[CHAPTER 7](#): “REPROGRAMMING OF MILITARY CONSTRUCTION AND FAMILY
HOUSING APPROPRIATED FUNDS”

[CHAPTER 8](#): “STANDARDS FOR RECORDING AND REVIEWING COMMITMENTS
AND OBLIGATIONS”

[CHAPTER 9](#): “ARCHIVED”

[CHAPTER 10](#): “ACCOUNTING REQUIREMENTS FOR EXPIRED AND CLOSED
ACCOUNTS”

[CHAPTER 11](#): “UNMATCHED DISBURSEMENTS, NEGATIVE UNLIQUIDATED
OBLIGATIONS, AND IN-TRANSIT DISBURSEMENTS”

[CHAPTER 12](#): “POLICIES AND PROCEDURES GOVERNING THE USE OF THE "FEED
AND FORAGE" AUTHORITY OF SECTION 3732, REVISED STATUS (41 U.S.C. 11)”

[CHAPTER 13](#): “RECEIPT AND DISTRIBUTION OF BUDGETARY RESOURCES -
DEPARTMENTAL-LEVEL”

[CHAPTER 14](#): “RECEIPT AND DISTRIBUTION OF BUDGETARY RESOURCES -
INTERMEDIATE LEVEL”

[CHAPTER 15](#): “RECEIPT AND DISTRIBUTION OF BUDGETARY RESOURCES -
EXECUTION LEVEL”

[CHAPTER 16](#): “ARCHIVED”

[CHAPTER 17](#): “ACCOUNTING REQUIREMENTS FOR MILITARY CONSTRUCTION
PROJECTS”

[CHAPTER 18](#): “PUBLIC ENTERPRISE AND TRUST FUNDS”

[CHAPTER 19](#): “DEFENSE WORKING CAPITAL FUND”

Volume 4 Table of Contents

[CHAPTER 1](#): “FINANCIAL CONTROL OF ASSETS”

[CHAPTER 2](#): “ACCOUNTING FOR CASH AND FUND BALANCES WITH TREASURY”

[CHAPTER 2 – ANNEX 1](#): “SUPPORTING FUND BALANCE WITH TREASURY BALANCES BROUGHT FORWARD”

[CHAPTER 3](#): “RECEIVABLES”

[CHAPTER 3](#) - ANNEX 1: “ARCHIVED”

[CHAPTER 3](#) - ANNEX 2: “ARCHIVED”

[CHAPTER 4](#): “INVENTORY AND RELATED PROPERTY”

[CHAPTER 5](#): “ADVANCES AND PREPAYMENTS”

[CHAPTER 6](#): “ARCHIVED”

[CHAPTER 7](#): “INVESTMENTS AND OTHER ASSETS”

[CHAPTER 8](#): “FINANCIAL CONTROL OF LIABILITIES”

[CHAPTER 9](#): “ACCOUNTS PAYABLE”

[CHAPTER 10](#): “ACCRUALS FOR PERSONNEL RELATED LIABILITIES”

[CHAPTER 11](#): “COMPONENT DEBT”

[CHAPTER 12](#): “OTHER LIABILITIES”

[CHAPTER 13](#): “ENVIRONMENTAL AND DISPOSAL LIABILITIES”

[CHAPTER 14](#): “PAYMENT INTEGRITY”

[CHAPTER 15](#): “NET POSITION”

[CHAPTER 16](#): “REVENUE, OTHER FINANCING SOURCES, GAINS AND LOSSES”

[CHAPTER 16: “APPENDIX A](#): TABLE OF TRANSACTIONS”

[CHAPTER 17](#): “EXPENSES AND MISCELLANEOUS ITEMS”

[CHAPTER 18](#): “ARCHIVED”

[CHAPTER 19](#): “MANAGERIAL COST ACCOUNTING”

[CHAPTER 20](#): “ARCHIVED”

Volume 4 Table of Contents (continued)

[CHAPTER 21](#): “ARCHIVED”

[CHAPTER 22](#): “ARCHIVED”

[CHAPTER 23](#): “ARCHIVED”

[CHAPTER 24](#): “REAL PROPERTY”

[CHAPTER 25](#): “GENERAL EQUIPMENT”

[CHAPTER 26](#): “ACCOUNTING FOR LEASES”

[CHAPTER 27](#): “INTERNAL USE SOFTWARE”

[CHAPTER 28](#): “HERITAGE ASSETS, MULTI-USE HERITAGE ASSETS AND STEWARDSHIP LAND”

Volume 5 Table of Contents

[CROSSWALK](#): “ARCHIVED”

[CHAPTER 1](#): “PURPOSE, ORGANIZATION, AND DUTIES”

[CHAPTER 2](#): “DISBURSING OFFICES, OFFICERS, AND AGENTS”

[CHAPTER 3](#): “OBTAINING AND SAFEGUARDING PUBLIC FUNDS”

[CHAPTER 4](#): “ACCOMMODATION EXCHANGE”

[CHAPTER 5](#): “CERTIFYING OFFICERS, DEPARTMENTAL ACCOUNTABLE OFFICIALS, AND REVIEW OFFICIALS”

[CHAPTER 6](#): “PHYSICAL LOSSES OF FUNDS, ERRONEOUS PAYMENTS, AND OVERAGES”

[CHAPTER 7](#): “U.S. TREASURY CHECKS”

[CHAPTER 8](#): “COLLECTIONS”

[CHAPTER 9](#): “DISBURSEMENTS”

[CHAPTER 10](#): “SMART CARDS FOR FINANCIAL APPLICATIONS”

[CHAPTER 11](#): “ELECTRONIC COMMERCE AND DEPOSIT OF PUBLIC FUNDS”

[CHAPTER 12](#): “QUESTIONABLE AND FRAUDULENT CLAIMS”

[CHAPTER 13](#): “FOREIGN DISBURSING OPERATIONS”

[CHAPTER 14](#): “LIMITED DEPOSITARY CHECKING ACCOUNTS”

[CHAPTER 15](#): “DISBURSING OFFICER ACCOUNTABILITY REPORTS”

[CHAPTER 16](#): “SAFEKEEPING FUNDS AND VALUABLES FOR INDIVIDUALS AND MORALE, WELFARE, AND RECREATION ACTIVITIES”

[CHAPTER 28](#): “ARCHIVED”

[CHAPTER 34](#): “ARCHIVED”

[APPENDIX A](#): “QUARTERLY VERIFICATION OF CASH AND OTHER ASSETS”

[APPENDIX B](#): “ARCHIVED”

[DEFINITIONS](#)

Volume 6A Table of Contents

[CHAPTER 1](#): “ARCHIVED”

[CHAPTER 2](#): “FINANCIAL REPORTS ROLES AND RESPONSIBILITIES”

[CHAPTER 3](#): “REPORTING OF OUTLAYS, RECEIPTS, AND ADJUSTED TRIAL BALANCES”

[CHAPTER 4](#): “APPROPRIATIONS AND FUND STATUS REPORTS”

[CHAPTER 5](#): “ARCHIVED”

[CHAPTER 6](#): “ARCHIVED”

[CHAPTER 7](#): “FOREIGN CURRENCY REPORTS”

[CHAPTER 8](#): “ARCHIVED”

[CHAPTER 9](#): “ACCOUNTING AND REPORTING FOR OPERATION AND MAINTENANCE OF THE FAMILY HOUSING PROGRAM”

[CHAPTER 10](#): “ARCHIVED”

[CHAPTER 11](#): “ARCHIVED”

[CHAPTER 12](#): “ARCHIVED”

[CHAPTER 12 - ANNEX 1](#): “ARCHIVED”

[CHAPTER 13](#): “INTERNATIONAL BALANCE OF PAYMENTS REPORTING AND ESTIMATING”

[CHAPTER 13 - APPENDIX A](#): “ARCHIVED”

[CHAPTER 13 - APPENDIX B](#): “ARCHIVED”

[CHAPTER 13 - APPENDIX C](#): “ARCHIVED”

[CHAPTER 14](#): “DEPOT MAINTENANCE REPORTING”

[CHAPTER 15](#): “DEFENSE WORKING CAPITAL FUND ACCOUNTING REPORT [ACCOUNTING REPORT MONTHLY) 1307]”

Volume 6B Table of Contents

[CHAPTER 1](#): “INTRODUCTION TO THE FORM AND CONTENT OF THE FINANCIAL STATEMENTS”

[CHAPTER 2](#): “GENERAL INSTRUCTIONS FOR THE FINANCIAL STATEMENTS”

[CHAPTER 3](#): “AGENCY FINANCIAL REPORT SECTIONS”

[CHAPTER 4](#): “BALANCE SHEET”

[CHAPTER 5](#): “STATEMENT OF NET COST”

[CHAPTER 6](#): “STATEMENT OF CHANGES IN NET POSITION”

[CHAPTER 7](#): “STATEMENT OF BUDGETARY RESOURCES”

[CHAPTER 8](#): “ARCHIVED”

[CHAPTER 9](#): “ARCHIVED”

[CHAPTER 10](#): “NOTES TO THE FINANCIAL STATEMENTS”

[CHAPTER 11](#): “ARCHIVED”

[CHAPTER 12](#): “REQUIRED SUPPLEMENTARY INFORMATION”

[CHAPTER 13](#): “ADJUSTMENTS, ELIMINATIONS, AND RECONCILIATION REQUIREMENTS FOR INTRAGOVERNMENTAL BALANCES”

Volume 7A Table of Contents

[CHAPTER 1](#): “BASIC PAY”

[CHAPTER 2](#): “REPAYMENT OF UNEARNED PORTION OF BONUSES AND OTHER BENEFITS”

[CHAPTER 3](#): “SPECIAL PAY - OFFICERS ONLY”

[CHAPTER 4](#): “ARCHIVED”

[CHAPTER 5](#): “HEALTH PROFESSIONS OFFICER (HPO) SPECIAL AND INCENTIVE PAY”

[CHAPTER 6](#): “ARCHIVED”

[CHAPTER 7](#): “ARCHIVED”

[CHAPTER 8](#): “SPECIAL PAY - SPECIAL DUTY ASSIGNMENT PAY”

[CHAPTER 9](#): “ACTIVE DUTY ENLISTED MEMBERS ENLISTMENT, REENLISTMENT, AND RETENTION BONUSES”

[CHAPTER 10](#): “SPECIAL PAY – DUTY SUBJECT TO HOSTILE FIRE OR IMMINENT DANGER”

[CHAPTER 11](#): “SPECIAL PAY - DIVING DUTY”

[CHAPTER 12](#): “PURPORTED MARRIAGES”

[CHAPTER 13](#): “ILLNESS OR INJURY PAYMENT PROGRAMS”

[CHAPTER 14](#): “INCENTIVE FOR QUALIFIED MEMBERS EXTENDING DUTY AT DESIGNATED LOCATIONS OVERSEAS”

[CHAPTER 15](#): “SPECIAL PAY - ASSIGNMENT INCENTIVE PAY (AIP)”

[CHAPTER 16](#): “ARCHIVED”

[CHAPTER 17](#): “SPECIAL PAY - HARDSHIP DUTY”

[CHAPTER 18](#): “SPECIAL PAY - CAREER SEA PAY (CSP)”

[CHAPTER 19](#): “FOREIGN LANGUAGE PROFICIENCY BONUS”

[CHAPTER 20](#): “AVIATION BONUS (AVB)”

Volume 7A Table of Contents (continued)

[CHAPTER 21](#): “ARCHIVED”

[CHAPTER 22](#): “AVIATION INCENTIVE PAYS”

[CHAPTER 23](#): “SUBMARINE DUTY PAY”

[CHAPTER 24](#): “INCENTIVE PAY – HAZARDOUS DUTY OTHER THAN AERIAL FLIGHTS”

[CHAPTER 25](#): “SUBSISTENCE AND BASIC NEEDS ALLOWANCES”

[CHAPTER 26](#): “HOUSING ALLOWANCES”

[CHAPTER 27](#): “FAMILY SEPARATION ALLOWANCE (FSA)”

[CHAPTER 28](#): “ARCHIVED”

[CHAPTER 29](#): “CLOTHING MONETARY ALLOWANCES”

[CHAPTER 30](#): “OFFICERS' UNIFORM AND EQUIPMENT ALLOWANCE”

[CHAPTER 31](#): “PERSONAL MONEY ALLOWANCE”

[CHAPTER 32](#): “ADVANCE, LOCAL, PARTIAL AND EMERGENCY PARTIAL PAY”

[CHAPTER 33](#): “PAYMENTS ON BEHALF OF MENTALLY INCOMPETENT MEMBERS”

[CHAPTER 34](#): “PAY ENTITLEMENT OF MEMBERS MISSING, MISSING IN ACTION (MIA), INTERNED, AND PAYMENTS TO DEPENDENTS”

[CHAPTER 35](#): “SEPARATION PAYMENTS”

[CHAPTER 36](#): “PAYMENTS ON BEHALF OF DECEASED MEMBERS”

[CHAPTER 37](#): “BENEFITS FOR MEMBERS HELD AS CAPTIVES”

[CHAPTER 38](#): “SERVICE ACADEMY CADETS, MIDSHIPMEN, AND SERVICE ACADEMY PREPARATORY SCHOOL STUDENTS”

[CHAPTER 39](#): “PAY OF SERVICE ACADEMY OFFICIALS”

[CHAPTER 40](#): “GENERAL PROVISIONS GOVERNING ALLOTMENTS OF PAY (OTHER THAN CHILD AND SPOUSAL SUPPORT ALLOTMENTS REQUIRED BY LAW)”

[CHAPTER 41](#): “GARNISHMENTS AND OTHER INVOLUNTARY ALLOTMENTS”

[CHAPTER 42](#): “DISCRETIONARY ALLOTMENTS”

Volume 7A Table of Contents (continued)

[CHAPTER 43](#): “NONDISCRETIONARY ALLOTMENTS”

[CHAPTER 44](#): “WITHHOLDING OF INCOME TAX”

[CHAPTER 45](#): “FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA)”

[CHAPTER 46](#): “DEDUCTIONS FOR THE ARMED FORCES RETIREMENT HOMES”

[CHAPTER 47](#): “SERVICEMEMBERS' GROUP LIFE INSURANCE (SGLI) PROGRAM”

[CHAPTER 48](#): “COURT-MARTIAL SENTENCES”

[CHAPTER 49](#): “NON-JUDICIAL PUNISHMENT”

[CHAPTER 50](#): “BANKRUPTCY”

[CHAPTER 51](#): “SAVINGS PROGRAMS AND FLEXIBLE SPENDING ACCOUNTS (FSA)”

[CHAPTER 52](#): “PRIORITY OF PAY DEDUCTIONS AND COLLECTIONS”

[CHAPTER 53](#): “ARCHIVED”

[CHAPTER 54](#): “TRICARE DENTAL PROGRAM”

[CHAPTER 55](#): “RESERVE INCOME REPLACEMENT PROGRAM”

[CHAPTER 56](#): “READY RESERVE (RR) ACCESSION, AFFILIATION, ENLISTMENT,
AND RETENTION BONUSES”

[CHAPTER 57](#): “RESERVE ENTITLEMENTS FOR ACTIVE DUTY (AD)”

[CHAPTER 58](#): “PAY AND ALLOWANCES FOR INACTIVE DUTY TRAINING (IDT)”

[CHAPTER 59](#): “PAYMENT TO MEMBERS OF THE SENIOR RESERVE OFFICERS'
TRAINING CORPS (SROTC)”

[CHAPTER 60](#): “HEALTH PROFESSIONS SCHOLARSHIP PROGRAM FOR ACTIVE
SERVICE”

[CHAPTER 61](#): “BONUS PROGRAM FOR THE INDIVIDUAL READY RESERVE (IRR)”

[CHAPTER 62](#): “ARCHIVED”

[CHAPTER 63](#): “ACCESSION AND CONTINUATION BONUSES FOR NURSE OFFICER
CANDIDATES”

Volume 7A Table of Contents (continued)

[CHAPTER 64](#): “ARCHIVED”

[CHAPTER 65](#): “HIGH-DEPLOYMENT ALLOWANCE”

[CHAPTER 66](#): “CONTINUATION PAY (CP)”

[CHAPTER 67](#): “COST OF LIVING ALLOWANCE (COLA) IN THE CONTINENTAL UNITED STATES (CONUS)”

[CHAPTER 68](#): “COST OF LIVING ALLOWANCE OUTSIDE THE CONTINENTAL UNITED STATES (OCONUS COLA) AND TEMPORARY LODGING ALLOWANCE (TLA)”

[APPENDIX A](#): “REIMBURSEMENT OF ADOPTION EXPENSES”

[APPENDIX B](#): “DISPOSITION OF FORFEITURES AND FINES AS A RESULT OF COURTS-MARTIAL, NONJUDICIAL PUNISHMENT, AND DESERTION”

[APPENDIX C](#): “IMPLEMENTING PROCEDURES FOR MANDATORY ELECTRONIC FUNDS TRANSFER (EFT) OF MILITARY PAY”

[COMPARABLE GRADES](#)

[DEFINITIONS](#)

Volume 7B Table of Contents

[CHAPTER 1](#): “INITIAL ENTITLEMENTS – RETIREMENTS”

[CHAPTER 2](#): “INITIAL ENTITLEMENTS – FLEET RESERVE/FLEET MARINE CORPS RESERVE”

[CHAPTER 3](#): “GROSS PAY COMPUTATION”

[CHAPTER 4](#): “RECOUPMENT OF SEPARATION PAY”

[CHAPTER 5](#): “CONFLICT-OF-INTEREST, CONVICTIONS AND FOREIGN GOVERNMENT EMPLOYMENT”

[CHAPTER 6](#): “FOREIGN CITIZENSHIP AFTER RETIREMENT”

[CHAPTER 7](#): “ACTIVE/RESERVE DUTY AFTER RETIREMENT”

[CHAPTER 8](#): “BASIC PAY RATES, LEGISLATIVE CHANGES, AND COST-OF-LIVING ADJUSTMENTS (COLA) TO RETIRED PAY”

[CHAPTER 9](#): “ADVANCEMENTS ON RETIRED LIST”

[CHAPTER 10](#): “CORRECTION OF RECORDS”

[CHAPTER 11](#): “REMOVAL FROM THE TEMPORARY DISABILITY RETIRED LIST (TDRL)”

[CHAPTER 12](#): “WAIVER OF RETIRED PAY”

[CHAPTER 13](#): “SUSPENSION OF PAY”

[CHAPTER 14](#): “PAYMENT RESTRICTIONS”

[CHAPTER 15](#): “PROOF OF EXISTENCE”

[CHAPTER 16](#): “PHYSICAL OR MENTAL INCAPACITATION”

[CHAPTER 17](#): “BANKRUPTCIES”

[CHAPTER 18](#): “RELEASE OF INFORMATION”

[CHAPTER 19](#): “GENERAL PROVISIONS GOVERNING ALLOTMENTS OF RETIRED PAY”

[CHAPTER 20](#): “ARCHIVED”

Volume 7B Table of Contents (continued)

[CHAPTER 21](#): “ARCHIVED”

[CHAPTER 22](#): “FUNERAL HONORS DETAIL STIPEND FOR RETIREES”

[CHAPTER 23](#): “SPECIAL SEPARATION BENEFITS (SSB) AND VOLUNTARY SEPARATION INCENTIVE (VSI) PAY”

[CHAPTER 24](#): “COMPUTATION OF WAGES SUBJECT TO FEDERAL INCOME TAX WITHHOLDING (FITW)”

[CHAPTER 25](#): “COMPUTATION OF FEDERAL INCOME TAX WITHHOLDING (FITW)”

[CHAPTER 26](#): “STATE TAXES”

[CHAPTER 27](#): “GARNISHMENTS”

[CHAPTER 28](#): “COLLECTION OF NON-DOD DEBT AND DELINQUENT FEDERAL TAXES BY TAX LEVY”

[CHAPTER 29](#): “FORMER SPOUSE PAYMENTS FROM RETIRED PAY”

[CHAPTER 30](#): “DEATH OF A RETIRED MEMBER”

[CHAPTER 31](#): “DEATH OF A SURVIVOR ANNUITANT”

[CHAPTER 32](#): “RECOVERY OF PAYMENTS MADE TO A FINANCIAL ORGANIZATION”

[CHAPTER 33](#): “ARCHIVED”

[CHAPTER 34](#): “ARCHIVED”

[CHAPTER 35](#): “ARCHIVED”

[CHAPTER 36](#): “ARCHIVED”

[CHAPTER 37](#): “RETIRED SERVICEMAN'S FAMILY PROTECTION PLAN (RSFPP) – ANNUITIES”

[CHAPTER 38](#): “ARCHIVED”

[CHAPTER 39](#): “ARCHIVED”

[CHAPTER 40](#): “ARCHIVED”

[CHAPTER 41](#): “ARCHIVED”

[CHAPTER 42](#): “SURVIVOR BENEFIT PLAN (SBP) - APPLICATION OF THE PLAN”

Volume 7B Table of Contents (continued)

[CHAPTER 43](#): “SURVIVOR BENEFIT PLAN (SBP) - ELECTIONS AND ELECTION CHANGES”

[CHAPTER 44](#): “SURVIVOR BENEFIT PLAN (SBP) – BENEFICIARIES”

[CHAPTER 45](#): “SURVIVOR BENEFIT PLAN (SBP) PREMIUMS”

[CHAPTER 46](#): “SURVIVOR BENEFIT PLAN (SBP) – ANNUITIES”

[CHAPTER 47](#): “ARCHIVED”

[CHAPTER 48](#): “ARCHIVED”

[CHAPTER 49](#): “ARCHIVED”

[CHAPTER 50](#): “ARCHIVED”

[CHAPTER 51](#): “ARCHIVED”

[CHAPTER 52](#): “ARCHIVED”

[CHAPTER 53](#): “ARCHIVED”

[CHAPTER 54](#): “RESERVE COMPONENT SURVIVOR BENEFIT PLAN (RCSBP)”

[CHAPTER 55](#): “ARCHIVED”

[CHAPTER 56](#): “ARCHIVED”

[CHAPTER 57](#): “ARCHIVED”

[CHAPTER 58](#): “ARCHIVED”

[CHAPTER 59](#): “VICTIMS OF ABUSE - RETIREMENT-ELIGIBLE MEMBERS”

[CHAPTER 60](#): “VICTIMS OF ABUSE – NONRETIREMENT ELIGIBLE MEMBERS (TRANSITIONAL COMPENSATION)”

[CHAPTER 61](#): “ANNUITIES FOR CERTAIN MILITARY SURVIVING SPOUSES (ACMSS)”

[CHAPTER 62](#): “ARCHIVED”

[CHAPTER 63](#): “COMBAT RELATED SPECIAL COMPENSATION (CRSC)”

[CHAPTER 64](#): “CONCURRENT MILITARY RETIREMENT PAY AND DEPARTMENT OF VETERANS AFFAIRS (DVA) DISABILITY COMPENSATION”

Volume 7B Table of Contents (continued)

[APPENDIX A](#): “ARCHIVED”

[APPENDIX B](#): “ARCHIVED”

[APPENDIX C](#): “ARCHIVED”

[APPENDIX D](#): “ARCHIVED”

[APPENDIX E](#): “ARCHIVED”

[APPENDIX F](#): “SURVIVOR BENEFIT PLAN (SBP)/RETIRED SERVICEMAN’S FAMILY PROTECTION PLAN (RSFPP) COMPOUND INTEREST TABLE”

[APPENDIX G](#): “ARCHIVED”

[APPENDIX H](#): “AGE OF MAJORITY BY STATE AND UNITED STATES POSSESSIONS”

[APPENDIX I](#): “ARCHIVED”

[APPENDIX J](#): “ARCHIVED”

[APPENDIX K](#): “ARCHIVED”

[APPENDIX L](#): “ARCHIVED”

[APPENDIX M](#): “ARCHIVED”

[APPENDIX N](#): “ARCHIVED”

[APPENDIX O](#): “ARCHIVED”

[APPENDIX P](#): “DATA FOR PAYMENT OF RETIRED PERSONNEL

[APPENDIX Q](#): “ARCHIVED”

[APPENDIX R](#): “ANNUAL INCOME RATES FOR MINIMUM INCOME ANNUITIES UNDER SURVIVOR BENEFIT PLAN (SBP)”

[DEFINITIONS](#)

Volume 8 Table of Contents

[CHAPTER 1](#): “INTRODUCTION AND OVERALL REQUIREMENTS”

[CHAPTER 2](#): “TIME AND ATTENDANCE” (T&A)”

[CHAPTER 3](#): “PAY ADMINISTRATION”

[CHAPTER 4](#): “MANDATORY DEDUCTIONS”

[CHAPTER 5](#): “LEAVE AND OTHER ABSENCES”

[CHAPTER 6](#): “MISCELLANEOUS ACTIONS (SPECIAL ACTIONS)”

[CHAPTER 7](#): “DEPARTMENT OF DEFENSE EDUCATION ACTIVITY (DODEA) EMPLOYEES”

[CHAPTER 8](#): “UNDERPAYMENTS, COLLECTION OF NON-DOD DEBTS, GARNISHMENTS, BANKRUPTCY ACTION, AND TAX LEVIES”

[CHAPTER 9](#): “RECORDS, FILES AND REPORTS”

[CHAPTER 10](#): “SPECIAL CATEGORY EMPLOYEES”

[CHAPTER 11](#): “ALLOTMENTS AND VOLUNTARY DEDUCTIONS”

[DEFINITIONS](#)

Volume 9 Table of Contents

[CHAPTER 1](#): “GENERAL INFORMATION”

[CHAPTER 2](#): “ARCHIVED”

[CHAPTER 3](#): “ARCHIVED”

[CHAPTER 4](#): “TRANSPORTATION ALLOWANCES”

[CHAPTER 5](#): “TEMPORARY DUTY TRAVEL (TDY) AND TRAVEL ADVANCES”

[CHAPTER 6](#): “PERMANENT DUTY TRAVEL”

[CHAPTER 7](#): “EVACUATION ALLOWANCES”

[CHAPTER 8](#): “PROCESSING TRAVEL CLAIMS”

[CHAPTER 9](#): “ARCHIVED”

[FORMS INDEX](#): “ARCHIVED”

[DEFINITIONS](#)

Volume 10 Table of Contents

[CHAPTER 1](#): “FINANCIAL CONTROL OF VENDOR AND CONTRACT PAYMENTS”

[CHAPTER 2](#): “DISCOUNT OFFERS AND REBATES/REFUNDS”

[CHAPTER 3](#): “CONTRACTUAL CLAIMS”

[CHAPTER 4](#): “MISCELLANEOUS ADVANCE PAYMENTS”

[CHAPTER 5](#): “ARCHIVED”

[CHAPTER 6](#): “FEDERAL, STATE, LOCAL, AND FOREIGN TAXES”

[CHAPTER 7](#): “PROMPT PAYMENT ACT”

[CHAPTER 8](#): “COMMERCIAL PAYMENT VOUCHERS AND SUPPORTING DOCUMENTATION”

[CHAPTER 9](#): “ARCHIVED”

[CHAPTER 10](#): “PAYMENT VOUCHERS - SPECIAL APPLICATIONS”

[CHAPTER 11](#): “PAYMENT AS REIMBURSEMENT FOR PERSONAL EXPENDITURES”

[CHAPTER 12](#): “MISCELLANEOUS PAYMENTS”

[CHAPTER 13](#): “COMMERCIAL TRANSPORTATION PAYMENTS”

[CHAPTER 14](#): “ARCHIVED”

[CHAPTER 15](#): “ARCHIVED”

[CHAPTER 16](#): “PAYMENT FOR POSTAL SERVICES AND SMALL PACKAGE DELIVERY COSTS”

[CHAPTER 17](#): “ARCHIVED”

[CHAPTER 18](#): “ARCHIVED”

[CHAPTER 19](#): “PAYMENT PROVISIONS FOR GRANTS AND OTHER INSTRUMENTS OF ASSISTANCE”

[CHAPTER 20](#): “CONTRACT RECONCILIATION”

[CHAPTER 21](#): “JUNIOR RESERVE OFFICER TRAINING CORPS (JROTC) INSTRUCTOR PAY”

Volume 10 Table of Contents (continued)

[CHAPTER 22](#): “PAYMENT RECOVERY AUDITS”

[CHAPTER 23](#): “PURCHASE CARD PAYMENTS”

Volume 11A Table of Contents

[CHAPTER 1](#): “GENERAL REIMBURSEMENT POLICY”

[CHAPTER 2](#): “PROJECT ORDERS”

[CHAPTER 3](#): “ECONOMY ACT ORDERS”

[CHAPTER 4](#): “USER FEES”

[CHAPTER 5](#): “DISPOSITION OF PROCEEDS FROM DEPARTMENT OF DEFENSE
SALES OF SURPLUS PERSONAL PROPERTY”

[CHAPTER 6](#): “ANNUAL REIMBURSABLE RATES”

[CHAPTER 7](#): “INTERNATIONAL NARCOTICS CONTROL PROGRAM”

[CHAPTER 8](#): “INTERNATIONAL ACQUISITION AND CROSS-SERVICING
AGREEMENTS”

[CHAPTER 9](#): “SUPPORT OF INTERNATIONAL MILITARY ACTIVITIES”

[CHAPTER 10](#): “ARCHIVED”

[CHAPTER 11](#): “SALE OF SPECIAL OR TECHNICAL SERVICES TO STATE AND LOCAL
GOVERNMENTS”

[CHAPTER 12](#): “MAJOR RANGE AND TEST FACILITY BASE (MRTFB)”

[CHAPTER 13](#): “DOD SUPPORT TO UNITED STATES COMMERCIAL SPACE
ACTIVITIES”

[CHAPTER 14](#): “DISPOSITION OF PROCEEDS OR FEES FOR SERVICES PROVIDED BY
OR THROUGH THE USE OF A DOD LABORATORY, CENTER, RANGE, OR OTHER
TESTING FACILITY”

[CHAPTER 15](#): “TRAINING OF SPECIAL OPERATIONS FORCES WITH FRIENDLY
FOREIGN FORCES”

[CHAPTER 16](#): “ACCOUNTING FOR PRODUCTION AND SALE OF FOREST
PRODUCTS”

[CHAPTER 17](#): “OFFSETTING RECEIPTS”

[CHAPTER 18](#): “NON-ECONOMY ACT ORDERS”

[CHAPTER 19](#): “DEFENSE SUPPORT OF CIVIL AUTHORITIES”

Volume 11B Table of Contents

[CHAPTER 1](#): “DEFENSE WORKING CAPITAL FUNDS GENERAL POLICIES”

[CHAPTER 2](#): “ESTABLISHMENT OF DEFENSE WORKING CAPITAL FUND ACTIVITIES, TRANSFER OF FUND FUNCTIONS AND CLOSURE OF FUNDS ACTIVITIES”

[CHAPTER 2 ANNEX 1](#): “ARCHIVED”

[CHAPTER 3](#): “DEFENSE WORKING CAPITAL FUND - BUDGETARY RESOURCES”

[CHAPTER 4](#): “ARCHIVED”

[CHAPTER 5](#): “ARCHIVED”

[CHAPTER 6](#): “ARCHIVED”

[CHAPTER 7](#): “ARCHIVED”

[CHAPTER 8](#): “ARCHIVED”

[CHAPTER 9](#): “ARCHIVED”

[CHAPTER 10](#): “ARCHIVED”

[CHAPTER 11](#): “REIMBURSEMENTS AND REVENUE RECOGNITION - DEFENSE WORKING CAPITAL FUNDS”

[CHAPTER 12](#): “WORKING CAPITAL FUND COSTS”

[CHAPTER 13](#): “COST ACCOUNTING REQUIREMENTS FOR DEPOT MAINTENANCE”

[CHAPTER 14](#): “MOBILIZATION COSTS”

[CHAPTER 15](#): “SUPPLY MANAGEMENT ACTIVITIES”

Volume 12 Table of Contents

[CHAPTER 1](#): “FUNDS”

[CHAPTER 2](#): “ARCHIVED”

[CHAPTER 3](#): “CONTRIBUTIONS FOR DEFENSE PROGRAMS, PROJECTS, AND ACTIVITIES”

[CHAPTER 4](#): “DIRECT LOANS AND LOAN GUARANTEES”

[CHAPTER 4 - APPENDIX A](#): “ARCHIVED”

[CHAPTER 5](#): “GRANTS AND COOPERATIVE AGREEMENTS”

[CHAPTER 6](#): “ARCHIVED”

[CHAPTER 7](#): “FINANCIAL LIABILITY FOR GOVERNMENT PROPERTY LOST, DAMAGED, DESTROYED, OR STOLEN”

[CHAPTER 8](#): “FOREIGN NATIONAL EMPLOYEES SEPARATION PAY ACCOUNT, DEFENSE”

[CHAPTER 9](#): “INTERNATIONAL AGREEMENTS”

[CHAPTER 10](#): “FUNDING CIVILIAN SEPARATION INCENTIVES AND CIVILIAN PERSONNEL TRANSITION INITIATIVE”

[CHAPTER 11](#): “PRIVATIZATION OF DEFENSE UTILITY SYSTEMS”

[CHAPTER 12](#): “IDENTIFICATION, RETENTION, AND USE OF ENERGY AND WATER CONSERVATION SAVINGS”

[CHAPTER 13](#): “FISCAL POLICY FOR BASE CLOSURE AND REALIGNMENT”

[CHAPTER 14](#): “TRANSFERRING, DISPOSING, AND LEASING OF REAL PROPERTY AND PERSONAL PROPERTY”

[CHAPTER 15](#): “EDUCATIONAL ASSISTANCE PROGRAMS”

[CHAPTER 16](#): “MILITARY PERSONNEL ENTITLEMENT PROGRAMS”

[CHAPTER 17](#): “DOD REWARDS PROGRAM”

[CHAPTER 18](#): “ARCHIVED”

[CHAPTER 19](#): “FOOD SERVICE PROGRAM”

[CHAPTER 20](#): “MILITARY ACADEMY DINING HALL OPERATIONS”

Volume 12 Table of Contents (continued)

[CHAPTER 21](#): “FINANCIAL MANAGEMENT FOR DEFENSE HEALTH PROGRAM RESOURCES”

[CHAPTER 21 - APPENDIX A](#): “ARCHIVED”

[CHAPTER 22](#): “ARCHIVED”

[CHAPTER 23](#): “CONTINGENCY OPERATIONS”

[CHAPTER 24](#): “BURDENSARING AND OVERSEAS RELOCATION CONTRIBUTIONS BY FOREIGN ALLIES”

[CHAPTER 25](#): “DISPOSITION OF NON-DOD PERSONAL PROPERTY”

[CHAPTER 26](#): “ARCHIVED”

[CHAPTER 27](#): “ARCHIVED”

[CHAPTER 28](#): “ARCHIVED”

[CHAPTER 29](#): “ADMINISTERING, USING AND ACCOUNTING FOR SEIZED AND/OR VESTED FUNDS AND PROPERTY DURING CONTINGENCY OPERATIONS”

[CHAPTER 30](#): “OPERATION AND USE OF GENERAL GIFT FUNDS”

[CHAPTER 31](#): “DOD BRANDING AND TRADEMARK LICENSING PROGRAM”

[CHAPTER 32](#): “COLLECTION AND RETENTION OF CONFERENCE FEES FROM NON-FEDERAL SOURCES”

[CHAPTER 33](#): “FINANCIAL INSTITUTIONS AND MILITARY BANKING FACILITIES ON DOD INSTALLATIONS”

[CHAPTER 34](#): “DIRECT ACCEPTANCE OF GIFTS BY MEMBERS OF THE ARMED FORCES, DEPARTMENT OF DEFENSE EMPLOYEES AND THEIR FAMILIES AND SURVIVORS”

Volume 13 Table of Contents

[CHAPTER 1](#): “INTRODUCTION TO NONAPPROPRIATED FUND ACCOUNTING”

[CHAPTER 2](#): “NONAPPROPRIATED FUND STANDARD GENERAL LEDGER”

[CHAPTER 3](#): “ASSETS, LIABILITIES, AND NET WORTH”

[CHAPTER 4](#): “ARCHIVED”

[CHAPTER 5](#): “INCOME AND EXPENSES”

[CHAPTER 6](#): “ARCHIVED”

[CHAPTER 7](#): “FINANCIAL REPORTING”

[CHAPTER 8](#): “NONAPPROPRIATED FUND PAYROLL”

[CHAPTER 9](#): “ARCHIVED”

[CHAPTER 10](#): “ARCHIVED”

[CHAPTER 11](#): “ACCOUNTING FOR DEFINED BENEFIT PENSION AND OTHER
POSTRETIREMENT PLANS”

[APPENDIX A](#): “ARCHIVED”

[APPENDIX B](#): “ARCHIVED”

[APPENDIX C](#): “ARCHIVED”

Volume 14 Table of Contents

[CHAPTER 1](#): “ADMINISTRATIVE CONTROL OF FUNDS”

[CHAPTER 2](#): “ANTIDEFICIENCY ACT VIOLATIONS”

[CHAPTER 3](#): “ANTIDEFICIENCY ACT VIOLATION PROCESS”

[CHAPTER 4](#): “ARCHIVED”

[CHAPTER 5](#): “ARCHIVED”

[CHAPTER 6](#): “ARCHIVED”

[CHAPTER 7](#): “ARCHIVED”

[CHAPTER 8](#): “ARCHIVED”

[CHAPTER 9](#): “ARCHIVED”

Volume 15 Table of Contents

[CHAPTER 1](#): “GENERAL INFORMATION”

[CHAPTER 2](#): “FINANCE”

[CHAPTER 3](#): “ACCOUNTING”

[CHAPTER 4](#): “CASH MANAGEMENT”

[CHAPTER 5](#): “ARCHIVED”

[CHAPTER 6](#): “CASE FILES”

[CHAPTER 7](#): “PRICING”

[CHAPTER 8](#): “BILLING AND REIMBURSEMENT”

[ABBREVIATIONS & ACRONYMS](#): “ARCHIVED”

[DEFINITIONS](#): “ARCHIVED”

Volume 16 Table of Contents

[CHAPTER 1](#): “GENERAL PROVISIONS FOR DEPARTMENT OF DEFENSE (DOD) DEBT MANAGEMENT”

[CHAPTER 2](#): “GENERAL INSTRUCTIONS FOR COLLECTION OF DEBT OWED TO THE DEPARTMENT OF DEFENSE (DOD)”

[CHAPTER 3](#): “COLLECTION OF DEBTS OWED BY INDIVIDUALS TO THE DOD (DOD)”

[CHAPTER 4](#): “HEARINGS, INFORMAL DISPUTES, WAIVERS, AND REMISSIONS OF DEBT OWED BY INDIVIDUALS”

[CHAPTER 5](#): “COLLECTION OF DEBTS OWED BY CONTRACTORS”

[CHAPTER 6](#): “DEBT OWED TO THE DEPARTMENT OF DEFENSE (DOD) BY FOREIGN ENTITIES”

[CHAPTER 7](#): “INTEREST, PENALTIES, AND ADMINISTRATIVE (IPA) CHARGES”

[DEFINITIONS](#)