## CHAPTER 27

## REVOLVING FUND ACCOUNTING FOR MILITARY CONSTRUCTION SUPERVISION AND ADMINISTRATION

General	27-1	27-1
General Ledger Accounts - Supervision and Administration	27-2	27-1
Subsidiary Accounts - Military Supervision and Administration	27-3	27-2
Accounting for S&A Costs	27-4	27-2
Accounting for S&A Costs Performed on a Reimbursable Basis	27-5	27-6
Pro-forma Entries	27-6	27-5