

# INTRODUCTION TO THE DoD FINANCIAL MANAGEMENT REGULATION

## GENERAL

The DoD Financial Management Regulation provides all DoD components with the policy, regulation, and procedures within the area of responsibility of the Under Secretary of Defense (Comptroller) (USD(C)). The Regulation consists of the following 15 volumes:

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| <ol style="list-style-type: none"> <li>1. General Financial Management Information, Systems, and Codes</li> <li>2. Budget Formulation and Presentation</li> <li>3. Budget Execution - Availability and use of Budgetary Resources</li> <li>4. Accounting Policy and Procedures</li> <li>5. Disbursing Policy and Procedures</li> <li>6. Reporting Policy and Procedures</li> </ol> | <ol style="list-style-type: none"> <li>7. Military Pay Policy and Procedures</li> <li>8. Civilian Pay Policy and Procedures</li> <li>9. Travel Policy and Procedures</li> <li>10. Contract Payment Policy and Procedures</li> <li>11. Reimbursable Operations, Policy and Procedures</li> <li>12. Special Accounts, Funds and Programs</li> <li>13. Nonappropriated Funds Policy and Procedures</li> <li>14. Administrative Control of Funds and Antideficiency Act Violations</li> <li>15. Security Assistance Policy and Procedures</li> </ol> |
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## AUTHORIZATION

This Regulation is issued by the USD(C) under authority of Department of Defense

Instruction 7000.14 "DoD Financial Management Policy and Procedures."

## PARAGRAPH NUMBERING SYSTEM

The paragraph numbering system of this Regulation is consistent for all 15 Volumes. The 6 digit paragraph number and its subparagraph designators are formulated as follows:

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01
A. 1. a. (1) (a)  
 CHAPTER 1      SECTION 1      PARAGRAPH 1      SUBPARAGRAPHS

**PUBLICATIONS SUPERSEDED**

This volume incorporates some of the payment policy and procedures from the following:

Defense Logistics Agency Manual 7000.1, Accounting and Finance Manual.

DoD 7220.9-M, DoD Accounting Manual.

Army Regulation 37-1, Army Accounting and Fund Control.

Air Force Regulation 177-102, Accounting and Finance.

Navy Comptroller Manual, Disbursing, NAVSO P-1000, Volume 4.

Marine Corps 4200.15F, Marine Corps Purchasing Procedures Manual.

Marine Corps Order 7000.16, Processing Vendor Invoices and Bills for Payment.

Marine Corps Order 7000.17, Preparation of Invoices and Other Selected Documents for Payment by the Marine Corps Finance Center.

Marine Corps Order 7000.18, Requirements for Issuance of Internal Revenue Service (IRS) Information Returns (IRS Form 1099-MISC).

However, the aforementioned manuals and regulations have not been superseded, as only selected parts of the manuals and regulations were incorporated into this volume. The long-range goal is to incorporate all DoD Components payment regulations and manuals into the "DoD Financial Management Regulation." Until the transition is complete, the applicable DoD Components' regulations and manuals will continue to be used in conjunction with this Regulation. In case of conflict between this Regulation and the DoD Components' regulation and manuals, this Regulation will prevail.

This volume does not provide desk procedures for any contractor payment system at any of the disbursing offices. Desk procedures will be developed by each DFAS Center which will enable them to support their current payment system(s) until

such time that all DoD disbursing offices are operating under the same payment system.