

# 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 Requirements</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," dated November 15, 1992.

## 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:

01  
CHAPTER 1

01  
SECTION 1

01  
PARAGRAPH 1

A. 1. a. (1) (a)  
SUBPARAGRAPHS

**PUBLICATIONS SUPERSEDED**

This Volume of the Regulation  
(Volume 6) will supersede the following:

DoD 7220.9-M "DoD Finance and Accounting  
Manual" (Chapters: 76, 91, 92, 93, 94, 95, 97, 98,  
and 99).

DoD Instruction 2140.4, "Collecting and  
Reporting of Foreign Indebtedness Within the  
Department of Defense"

DoD Instruction 7200.9, "Financing and  
Reporting Costs of Military Resources Used in  
Civil Disturbances"