

**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 Comptroller of the Department of Defense. The regulation consists of the following 15 volumes:

1. General Financial Management Information, Systems, and Requirements
2. Budget Formulation
3. Budget Execution
4. Accounting Policy and Procedures
5. Disbursing Policy and Procedures
6. Reporting Policy and Procedures
7. Military Pay Policy and Procedures
8. Civilian Pay Policy and Procedures
9. Travel Policy and Procedures
10. Contract Payment Policy and Procedures
11. Reimbursables Policy and Procedures
12. Special Accounts Policy and Procedures
13. Nonappropriated Funds Policy and Procedures
14. Financial Management Education and Training
15. Security Assistance Policy and Procedures

AUTHORIZATION

This Regulation is issued by the Comptroller of the Department of Defense under authority of DoD Instruction 7000.14, "DoD Financial Management Policy and Procedures," 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:

<u>01</u>	<u>01</u>	<u>01</u>	<u>A. 1. a. (1) (a)</u>
CHAPTER 1	SECTION 1	PARAGRAPH 1	SUBPARAGRAPHS