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). The Regulation consists of the following 15 Volumes:

1. General Financial Management Information, Systems, and Requirements
2. Budget Formulation and Presentation
3. Budget Execution - Availability and Use of Budgetary Resources
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. Reimbursable Operations, Policy and Procedures
12. Special Accounts, Funds and Programs
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 Under Secretary of Defense (Comptroller) under authority of DoD Instruction 7000.14 (reference (a)).

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PUBLICATIONS SUPERSEDED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 8) incorporates the contents of the following:

DoD 7220.9-M, DoD Accounting Manual (Chapter 16), Dec. 14, 1987;

DoD Directive 1412.2, "Contributions to State Retirement Programs for National Guard Technicians," June 15, 1982; and


This Volume supersedes the following manuals and regulations as civilian pay accounts are transferred to the Defense Finance and Accounting Service's consolidated civilian payroll offices:

Army Regulation 37-105, Finance and Accounting for Installations: Civilian Pay Procedures;

NAVSO P-1000, Navy Comptroller Manual, Volume 3, Chapter 3: Appropriation, Cost, and Property Accounting (Field);

Air Force Regulation 177-104, including Changes 1 through 5, Civilian Pay Transactions at Base Level; and

DLAM 7000.1, DLA Accounting and Finance Manual, Chapter 10, Section XII.