

FOREWORD

This Volume of the DoD Financial Management Regulation is issued under the authority of DoD Instruction 7000.14, "DoD Financial Management Policy and Procedures." The DoD Financial Management Regulation governs financial management by establishing and enforcing requirements, principles, standards, systems, procedures, and practices necessary to comply with financial management statutory and regulatory requirements applicable to the Department of Defense. In addition, it directs statutory and regulatory financial reporting requirements.

Volume 11, "Reimbursable Operations, Policy and Procedures," of the Regulation is divided into two parts: Part A, "General Reimbursable Policy and Procedures," and Part B, "Defense Working Capital Fund." Part A provides general reimbursable policies and procedures applicable to all appropriations and funds. Part B provides financial management requirements, systems, and functions for all Defense Working Capital Fund activities.

This Volume of the Regulation applies to the Office of the Secretary of Defense, the Military Departments, the Chairman of the Joint Chiefs of Staff and the Joint Staff, the Unified Combatant Commands, the Inspector General of the DoD, the Defense Agencies, and the DoD Field Activities (hereafter referred to collectively as "DoD Components").

This Volume of the Regulation is effective immediately and is mandatory for use by all DoD Components. Heads of DoD Components shall ensure that it is adhered to in day-to-day operations and in the design, modification, and maintenance of their Component's financial management and reporting system or systems. The Heads of DoD Components shall not issue supplementary directives/regulations without the prior written approval of the Office of the Under Secretary of Defense (Comptroller).

The reporting requirements contained in this regulation are exempt from licensing in accordance with paragraph E.4.f., of DoD 7750.5-M, "Procedures for Management of Information Requirements."

Forward recommended changes to Volume 11B through channels to the address below. Submit requests for deviations from or exceptions to specific standards, with justification, to:

Office of the Under Secretary of Defense (Comptroller)
1100 Defense Pentagon
Washington, DC 20301-1100

The Defense Finance and Accounting Service will provide copies of this Volume through its publications channels. Other Federal Agencies and the public may obtain copies of this Volume from the National Technical Information Service, 5285 Port Royal Road, Springfield, Virginia 22161; telephone (703) 487-4650.

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