

# 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, Department of Defense. 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. Financial Management Education and Training</li> <li>15. Security Assistance Policy and Procedures</li> </ol> |
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## AUTHORIZATION

This Regulation is issued by the Comptroller, Department of Defense 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:

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

## PUBLICATIONS INCORPORATED

This Volume of the Regulation incorporates the accounting policies and procedures contained in the following publications:

DoD Instruction 7000.12 "Financial Management of Morale, Welfare, and Recreational Activities"

Air Force Regulation 176-10 "Financial Operations and Accounting Procedures"

This Volume of the Regulation replaces and supersedes the following publications:

Army Regulation 215-5 "Non-Appropriated Fund Accounting Policy and Reporting Procedures"

Navy Comptroller Manual, NAVSO P-3520 "Financial Management Policies and Procedures for Morale, Welfare, and Recreation Programs"

Air Force Regulation 176-24 "Accounting Policy for Non-Appropriated Funds"