

**SUMMARY OF MAJOR CHANGES TO
DoD 7000.14.R, VOLUME 15, CHAPTERS 3, 4, 7, AND 8
“REFERENCES”**

All changes are denoted by blue font

Substantive revisions are denoted by a ★ preceding the section,
paragraph, table or figure that includes the revision

Hyperlinks are denoted by *underlined, bold, italic, blue font*

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
Reference (r)	DoD Directive 2140.2, “Recoupment of Nonrecurring Costs on Sales of U.S. Items,” is replaced with Title 32, Code of Federal Regulations, Part 165 (32 CFR 165).	Revision

REFERENCES

- (a) Public Law 90-629, "The Foreign Military Sales Act of 1968," was amended by Public Law 94-329, "The International Security Assistance and Arms Export Control Act of 1976," and they are commonly referred to as the "Arms Export Control Act (AECA)." Previous legislation included "The Mutual Security Act of 1954," as amended, and "The Foreign Assistance Act (FAA) of 1961," as amended. Both the AECA and the FAA are amended by annual legislation usually entitled, "The International Security and Development Cooperation Act of (year)." Examples include Public Law 97-113 and 99-83. Other related legislation includes laws such as Public Law 100-461, "Foreign Operations, Export Financing, and Related Programs Appropriations Act, 1989," October 1, 1988, 102 Stat 2268
- (b) DoD Instruction 7000.14, "DoD Financial Management Policy and Procedures," June 1992
- (c) DoD Instruction 7290.3, "Foreign Military Sales Finance and Accounting," May 8, 1991 (canceled by this issuance)
- (d) DoD 7110.1-M, "Department of Defense Budget Guidance Manual," May 1990, authorized by DoD Instruction 7110.1, "DoD Budget Guidance," October 30, 1980
- (e) DoD 5105.38-M, "Security Assistance Management Manual," October 1988, authorized by DoD Directive 5105.38, "Defense Security Assistance Agency (DSAA)," August 10, 1978
- (f) DoD Directive 7200.1, "Administrative Control of Appropriations," May 4, 1995
- (g) Federal Acquisition Regulation (FAR), and Defense FAR Supplement (DFARS)
- (h) DoD 8910.1-M, "DoD Procedures for Management of Information Requirements," June 1998
- (i) Public Law 90-629, AECA [see reference (a)], as amended, 82 Stat 1323 (22 U.S.C. 2762)
- (j) Public Law 97-255 "Federal Managers' Financial Integrity Act of 1982," September 8, 1982, as amended, 96 Stat 814 [31 U.S.C. 3512(b)]
- (k) DoD Instruction 2140.4, "Collecting and Reporting of Foreign Indebtedness Within the Department of Defense," June 23, 1977 (canceled upon issuance of Volume 6, Chapter 12 of this Regulation)
- (l) Department of the Treasury, Financial Manual for Guidance of Departments and Agencies, Volume I

- (m) Chapter 104, "Interstate Commerce Act of 1887," February 4, 1887, as amended, 24 Stat 379 (49 U.S.C. 10721, 10761) and "The Elkins Act" (49 U.S.C. 11903)
- (n) Defense Appropriation Acts; For example, "The Department of Defense Appropriation Act of 1983," section 747; Public Law 96-29, "The DoD 1979 Supplemental Appropriation Authorization Act"; Public Law 96-107, "The FY 1980 DoD Appropriation Authorization Act"; Public Law 96-342, "Department of Defense Appropriations Act, 1981," 94 Stat 1077; and Public Law 101-165, "Department of Defense Appropriations Act, 1990," November 21, 1989, 103 Stat 1152 (22 U.S.C. 2761)
- (o) DoD Directive 4100.37, "Retention and Transfer of Materiel Assets," May 24, 1988
- (p) DoD 4160.21-M, "Defense Reutilization and Marketing Manual," August 1997
- (q) DoD Instruction 7310.1, "Disposition of Proceeds from DoD Sales of Personal Property," July 10, 1989
- ★(r) [Title 32, Code of Federal Regulations, Part 165, "Recoupment of Non-recurring Costs on Sales of U.S. Items," \(32 CFR 165\)"](#)
- (s) Public Law 97-177, "Prompt Payment Act," May 21, 1982, as amended, 96 Stat 85 (31 U.S.C. 3901-3906)
- (t) DoD Directive 2000.8, "Cooperative Logistics Supply Support Arrangements," February 12, 1981
- (u) DoD 7420.13-R, "Stock Fund Operations," June 1986
- (v) DoD 1338.10-M, "Manual for the Department of Defense Food Service Program," November 1978
- (w) Joint Regulation DLAR 4140.60, AR 12-12, NAVMATINST 4355.72A, AFR 67-7 and MCO 4140.1C, "Processing Discrepancy Reports Against Foreign Military Sales Shipments," June 21, 1984
- (x) DoD 4000.25-7-M, "Military Standard Billing System (MILSBILLS)," January 1985
- (y) DoD Manual 5100.76, "Physical Security of Sensitive Conventional Arms, Ammunitions, and Explosives," September 1992
- (z) DoD Directive 5132.3, "DoD Policy and Responsibilities Relating to Security Assistance," March 10, 1981
- (aa) GAO Policy and Procedures Manual for Guidance of Federal Agencies Title 2-- Accounting, Appendix II, Internal Control Standards

- (bb) DoD Directive 7045.13, “DoD Credit Management and Debt Collection Program,”
October 31, 1986