

“INTRODUCTION”

SUMMARY OF MAJOR CHANGES

Changes are identified in this table and also denoted by [blue font](#).

Substantive revisions are denoted by an asterisk (*) symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, volumes referenced are contained in this Regulation.

Hyperlinks are denoted by [bold, italic, blue, and underlined font](#).

The previous version dated [May 2019](#) is archived.

| PARAGRAPH | EXPLANATION OF CHANGE/REVISION | PURPOSE |
|------------------------------------|---|----------|
| Paragraph Structure Page I-4 | Revised the description of the Financial Management Regulation paragraph structure. | Revision |

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INTRODUCTION

The Department of Defense (DoD) 7000.14-R, DoD Financial Management Regulation (FMR) is issued under the authority of DoD Instruction 7000.14, “DoD Financial Management Policy.” The DoD FMR directs statutory and regulatory financial management requirements, systems, and functions for all appropriated and nonappropriated, working capital, revolving, and trust fund activities.

VOLUMES

| No. | Title |
|------------|--|
| 1 | General Financial Management Information, Systems, and Requirements |
| 2A | Budget Formulation and Presentation (Chapters 1-3) |
| 2B | Budget Formulation and Presentation (Chapters 4-19) |
| 3 | Budget Execution – Availability and Use of Budgetary Resources |
| 4 | Accounting Policy |
| 5 | Disbursing Policy |
| 6A | Reporting Policy |
| 6B | Form and Content of the Department of Defense Audited Financial Statements |
| 7A | Military Pay Policy – Active Duty and Reserve Pay |
| 7B | Military Pay Policy – Retired Pay |
| 8 | Civilian Pay Policy |
| 9 | Travel Policy |
| 10 | Contract Payment Policy |
| 11A | Reimbursable Operations Policy |
| 11B | Reimbursable Operations Policy – Working Capital Funds (WCF) |
| 12 | Special Accounts, Funds and Programs |
| 13 | Nonappropriated Funds Policy |
| 14 | Administrative Control of Funds and Antideficiency Act Violations |
| 15 | Security Cooperation Policy |
| 16 | Department of Defense Debt Management |
| 00 | Glossary |

APPLICABILITY

The DoD FMR applies to the Office of the Secretary of Defense, the Military Departments, the Office of the Chairman of the Joint Chiefs of Staff and the Joint Staff, the Combatant Commands, the DoD Office of the Inspector General, the Defense Agencies, the DoD Field Activities, and all other organizational entities within the DoD (hereinafter referred to collectively as “DoD Components”).

*PARAGRAPH STRUCTURE

The paragraph numbering system is consistent across the Regulation. The section and paragraph levels are 2-digits, and there are five additional subparagraph level designators formulated as follows:

| | | |
|---------|-----------|---------------|
| SECTION | PARAGRAPH | SUBPARAGRAPHS |
| 1.0 | 1.1 | 1.1.1.1.1 |

INFORMATION REQUIREMENTS

DoD Components should forward recommended changes to this Regulation through appropriate channels to the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)), Office of the Deputy Chief Financial Officer (ODCFO). Requests for deviations from or exceptions to this Regulation must be submitted via formal memorandum through your organization’s appropriate coordination and approval process to the OUSD(C), ODCFO. The memorandum must provide justification and supporting documentation as applicable. Mailing address:

OUSD(C), ODCFO
Financial Management Policy and Reporting
1100 Defense Pentagon
Washington, DC 20301-1100

The DoD FMR is available online at: <http://comptroller.defense.gov/FMR.aspx>.