

“INTRODUCTION”**SUMMARY OF MAJOR CHANGES**

All changes are 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, chapters referenced are contained in this volume.

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

The previous version dated **June 2011** is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
Volumes Page I-3	Corrected the table to accurately reflect all volume names. Deleted the name for Volume 7C (all Volume 7C chapters are archived). Added the name for Volume 16, “Department of Defense Debt Management,” established in January 2016.	Revision
Information Requirements Page I-4	Corrected the Department of Defense Financial Management Regulation web page address.	Revision

Table of Contents

“INTRODUCTION” 1

*VOLUMES 3

APPLICABILITY 3

PARAGRAPH NUMBERING SYSTEM..... 4

*INFORMATION REQUIREMENTS 4

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 and Procedures.” The DoD FMR directs statutory and regulatory financial management requirements, systems, and functions for all appropriated and non-appropriated, working capital, revolving, and trust fund activities.

***VOLUMES**

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
	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 NUMBERING SYSTEM

The paragraph numbering system is consistent across the Regulation. The 6 digit paragraph number (e.g., 010101) and its subparagraph designators are formulated as follows:

01	01	01	A. 1. A. (1) (a)
CHAPTER 1	SECTION 1	PARAGRAPH 1	SUBPARAGRAPHS

*INFORMATION REQUIREMENTS

DoD Components should forward recommended changes to this Regulation through appropriate channels to the Office of the Under Secretary of Defense (Comptroller) (OUSDC), Office of the Deputy Chief Financial Officer (ODCFO). Requests for deviations from or exceptions to this Regulation must be submitted with justification to the OUSDC, ODCFO:

OUSDC, ODCFO
Accounting and Finance Policy
1100 Defense Pentagon
Washington, DC 20301-1100

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