

## INTRODUCTION

The Department of Defense *Financial Management Regulation* (DoD 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.

<b>VOLUMES</b>	
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 and Procedures
5	Disbursing Policy and Procedures
6A	Reporting Policy and Procedures
6B	Form and Content of the Department of Defense Audited Financial Statements
7A	Military Pay Policy and Procedures - Active Duty and Reserve Pay
7B	Military Pay Policy and Procedures - Retired Pay
7C	Special Military Pay/Personnel Programs and Operating Procedures
8	Civilian Pay Policy and Procedures
9	Travel Policy and Procedures
10	Contract Payment Policy and Procedures
11A	Reimbursable Operations, Policy and Procedures
11B	Reimbursable Operations, Policy and Procedures- Working Capital Funds (WCF)
12	Special Accounts, Funds and Programs
13	Nonappropriated Funds Policy and Procedures
14	Administrative Control Of Funds and Antideficiency Act Violations
15	Security Assistance Policy and Procedures

## APPLICABILITY

The DoD FMR 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 and Specified Commands, the Inspector General of the DoD, the Defense Agencies, and the DoD Field Activities (hereafter referred to collectively as “DoD Components”).

**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:

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

**INFORMATION REQUIREMENTS**

DoD Components are requested to forward recommend changes to this Regulation through channels to the address below:

Office of the Under Secretary of Defense (Comptroller)  
Accounting and Finance Policy (Code AFP)  
1100 Defense Pentagon  
Washington, DC 20301-1100

The DoD FMR is available on the web: (<http://www.defenselink.mil/comptroller/fmr/>).