

**SUMMARY OF MAJOR CHANGES TO
DoD 7000.14.R, VOLUME 4
“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 44	DoD Directive 2140.2, “Recoupment of Nonrecurring Costs on Sales of U.S. Products and Technology,” August 5, 1985, is replaced with Title 32, Code of Federal Regulations, Part 165 (32 CFR 165).	Revision

REFERENCES

All references used in this Volume are specifically cited in the text. The following listing is a summary of those references.

1. Title 31, United States Code, sections as follows:
 - 1108 Preparation and submission of appropriations requests to the President
 - 1341 Limitations on expending and obligating amounts
 - 1501 Documentary evidence requirement for Government obligations
 - 1517 Prohibited obligations and expenditures
 - 1535 Agency agreements
 - 1552 Procedure for appropriation accounts available for definite periods
 - 1553 Availability of appropriation accounts to pay obligations
 - 1554 Review of appropriation accounts
 - 1555 Withdrawal of unobligated balances of appropriations for indefinite periods
 - 3302 Custodians of money
 - 3342 Check cashing and exchange transactions
 - 3511 Prescribing accounting requirements and developing accounting systems
 - 3512 Executive agency accounting systems
 - 3513 Financial reporting and accounting system
 - 3522 Making and submitting accounts
 - 3716 Administrative offset
 - 3717 Interest and penalty on claims
 - 3720 Collection of payments
 - 3901-3906 Prompt payment
 - 6503 Transfer and deposit requirements
 - 9501 Government pension plan protection-purpose
 - 9503 Reports about Government pension plans
2. U.S. General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies:
 - Title 2, Accounting
 - Title 4, Claims
 - Title 6, Pay, Leave, and Allowances
3. Office of Management and Budget Circulars as follows:
 - No. A-50, "Audit Followup," September 29, 1982
 - No. A-76, "Performance of Commercial Activities," August 4, 1983
 - No. A-97, "Rules and regulations permitting Federal agencies to provide specialized or technical services to State and local units of government"

- under Title III of the Intergovernmental Cooperation Act of 1968,” August 29, 1969 (P.L. 90-577; 82 Stat 1102)
 - No. A-102, “Uniform requirements for Grants to State and Local Governments,” February 3, 1981
 - No. A-110, “Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations,” July 30, 1976
 - No. A-123, “Internal Control Systems”, August 16, 1983
 - No. A-129, “Managing Federal Credit Programs,” November 25, 1988
 - No. A-130, “Management of Federal Information Resources,” appendix II, “Cost Accounting, Cost Recovery, and Interagency Sharing of Information Technology Facilities,” December 12, 1985
 - No. A-132, “Federal Productivity and Quality Improvement in Service Delivery”
4. DoD Military Pay and Entitlements Manual.
 5. DoD 1340.12-M, “DoD Retired Pay Manual,” September 1970.
 6. Treasury Financial Manual; Volume I; and Supplemental, “Cash Management Review Guide.”
 7. DoD Directive 7330.1, “Voluntary Military Pay Allotments,” January 14, 1986.
 8. DoD Instruction 7045.18, “Collection of Indebtedness Due the United States,” March 13, 1985.
 9. Title 5, United States Code, sections as follows:
 - 301 Departmental regulations
 - 3132 Definitions and exclusions
 - 3373 Assignment of employees to State and local governments
 - 3584 Regulations
 - 4502 General provisions
 - 4507 Awarding of ranks in the Senior Executive Service
 - 5384 Performance awards in the Senior Executive Service
 - 5403 General pay increases
 - 5514 Installment deduction for indebtedness because of erroneous payment
 - 5517 Withholding State income taxes
 - 5520 Withholding of city or county income or employment taxes
 - 5522 Advance payments; rates; amounts recoverable
 - 5525 Allotment and assignment of pay
 - 5542 Overtime rates; computation
 - 5545(a)-(c) Night, standby, irregular, and hazardous duty differential
 - 5546(a)&(b) Pay for Sunday and holiday work
 - 5584 Claims for overpayment of pay and allowances, other than travel and transportation expenses and allowances and relocation expenses

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| 5705 | Advancements and deductions |
| 5724 | Travel and transportation expenses of employees transferred; advancement of funds; reimbursement on commuted basis |
| 5724a | Relocation expenses of employees transferred or reemployed |
| 5724b | Taxes on reimbursements for travel, transportation, and relocation expenses of employees transferred |
| 5724c | Relocation services |
| 5924 | Cost-of-living allowances |
| 5941 | Allowances based on living costs and conditions of environment; employees stationed outside continental United States or in Alaska |
| 8334 | Deductions, contributions and deposits |
| 8339 | Computation of annuity |
| 8340 | Cost-of-living adjustment of annuities |
| 8341 | Survivor annuities |
| 8342 | Lump-sum benefits; designation of beneficiary; order of precedence |
| 8343 | Additional annuities; voluntary contributions |
| 8344 | Annuities and pay on reemployment |
| 8422 | Deductions from pay; contributions for military service |
| 8432 | Contributions |
| 8707 | Employee deductions; withholding |
| 8714a | Optional insurance |
| 8714b | Additional optional life insurance |
| 8714c | Optional life insurance on family members |
| 8906 | Contributions |
10. Title 42, United States Code, sections as follows:
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| 659 | Enforcement of individual's legal obligations to provide child support or make alimony payments |
| 665 | Allotments from pay for child and spousal support owed by members of uniformed services on active duty" |
| 3374 | Acquisition of property at or near military bases which have been ordered to be closed |
| 4622 | Moving and related expenses |
| 4623 | Replacement housing for homeowner; mortgage insurance |
| 4624 | Replacement housing for tenants and certain others |
11. DoD Directive 1340.17, "Allotments for Child and Spousal Support," June 3, 1986.
12. Public Law 95-598, To establish a uniform law on the subject of bankruptcies.
13. Title 11, United States Code, section as follows:
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| 1325 | Confirmation of plan |
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14. Title 26, United States Code, sections as follows:
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| 3102 | Deduction of tax from wages |
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- 3121 Employment Taxes – General Provisions – Definitions
 - 3402 Income tax collected at source
 - 6001 “Information and Returns”
 - 6331 Levy and distraint
 - 6334 Property exempt from levy
15. Title 24, United States Code, section as follows:
44c Pay deductions from enlisted members and warrant officers
16. Title 38, United States Code. Section as follows:
765 Servicemen’s Group Life Insurance – Definitions
17. Title 37, United States Code, sections as follows:
1006(h) Advance payments
1007(c) Deductions from pay
18. DoD Directive 1340.16, “Former Spouse Payments from Retired Pay,” January 2, 1985.
19. Title 50, United States Code, sections as follows:
1431 Authorization; official approval; Congressional action; notification of committees of certain proposed obligations, resolution of disapproval, continuity of session, computation of period
1432 Restrictions
1433 Public record; examination of records by Comptroller General; exemptions: exceptional conditions; reports to Congress
1434 Report to Congress; publication
1435 Effective period
Appendix 530 Eviction or distress during military service; stay; penalty for noncompliance; allotment of pay for payment
20. Title 10, United States Code, sections as follows:
138 Transactions, Reimbursable Purchases, and Sales Exchanges
939 Redress of injuries
1450 Payment of annuity; beneficiaries
2208 Working-capital funds
2233a Limitation on certain projects; authority to carry out small projects with operation and maintenance funds
2210 Proceeds of sales of supplies: credits to appropriations
2395 Advances of public moneys by Department of Defense for payments in compliance with laws of foreign countries, for rent and tuition
2571 Interchange of property and services
2577 Disposal of recyclable materials
2672 Acquisition: interests in land when cost is not more than \$200,000
2672a Acquisition: interests in land when need is urgent
2673 Acquisition of certain interests in land: availability of funds

- 2674 Minor construction projects
 - 2675 Leases: foreign countries: structures not on a military base
 - 2804 Contingency construction
 - 2805 Unspecified minor construction
 - 2808 Construction authority in the event of a declaration of war or national emergency
 - 2810 Construction projects for environmental response actions
 - 2854 Restoration or replacement of damaged or destroyed facilities
 - 4540 Architectural and engineering services
 - 7212 Employment of outside architects and engineers
 - 9540 Architectural and engineering services
21. Public Law 99-500, "Making continuing appropriations for the Fiscal Year 1987, and for other purposes."
 22. FPM Supplement 990-2, chapters as follows:
 - 550 Pay Administration (General)
 - 610 Hours of Duty
 23. Deputy Secretary of Defense memorandum, "Civilian Overtime," December 18, 1979.
 24. DoD Directive 1418.4, "Civilian Pay Allotments," March 16, 1979.
 25. DoD Directive 5035.1, "Fund-Raising within the Department of Defense," April 7, 1978.
 26. DoD Instruction 5035.5, "DoD Combined Federal Campaign – Overseas Area (CFC-OA)," August 23, 1978.
 27. Executive Order 10903, "Delegating authority of the President with respect to regulations relating to certain allowances and benefits to Government personnel on overseas duty."
 28. DoD Directive 7045.13, "DoD Credit Management and Debt Collection Program," August 22, 1983.
 29. Office of Management and Budget Circular No. A-34, "Instructions on Budget Execution," August 1985.
 30. Title 41, United States Code, sections as follows:
 - 11 No contracts or purchases unless authorized or under adequate appropriation; report to the Congress
 - 23 Orders on contracts for material placed with Government-owned establishments deemed obligations
 - 611 Interest
 31. Title 22, United States Code, section 2762, Procurement for Cash Sales.

32. DoD Directive 7220.8, "Policies and Procedures Governing the Use of the Authority of Section 3732, Revised Statutes," August 16, 1956.
33. DoD 7420.13-R, "Stock Fund Operations," June 1986, authorized by DoD Directive 7420.13, January 27, 1983.
34. DoD 7290.3-M, "Foreign Military Sales Financial Management Manual," September 1986, authorized by DoD Instruction 7290.3, June 29, 1981.
35. DoD Instruction 7250.10, "Implementation of Reprogramming of Appropriated Funds," January 10, 1980.
36. DoD Directive 1322.17, "Selected Reserve Educational Assistance Program," December 20, 1985.
37. DoD 7110.1-M, "Budget Guidance Manual," July 1985, authorized by DoD Instruction 7110.1, October 30, 1980.
38. DoD Directive 5100.54, "Homeowners Assistance Program," December 29, 1967.
39. Public Law 92-177, "Prompt Payment Act," May 21, 1982 (96 Stat 85).
40. DoD Directive 3025.12, "Employment of Military Resources in the Event of Civil Disturbances," August 19, 1971.
41. DoD Instruction 7220.1, "Regulations Governing the Use of Project Orders," May 4, 1971.
42. DoD Directive 7420.1, "Regulations Governing Stock Fund Operations," January 26, 1967.
43. DoD Instruction 7920.2, "Major Automated Information Systems Approval Process," October 20, 1978.
- ★44. [Title 32, Code of Federal Regulations, Part 165, "Recoupment of Non-recurring Costs on Sales of U.S. Items," \(32 CFR 165\).](#)
45. DoD Instruction 2010.1, "Support of International Military Activities," September 2, 1981.
46. DoD Directive 1015.6, "Funding of Morale, Welfare, and Recreation Programs," August 3, 1984.
47. DoD 4160.21-M, "Defense Utilization and Disposal Manual," September 1982, authorized by DoD Directive 4160.21, December 5, 1980.

48. DoD Instruction 7310.1, "Disposition of Proceeds from Sales of DoD Excess and Surplus Personal Property," November 15, 1984.
49. DoD Directive 4145.19, "Storage and Warehousing Facilities and Services," August 13, 1975.
50. DoD Directive 3200.11, "Major Range and Test Facility Base," September 29, 1980.
51. DoD Directive 3025.13, "Employment of Department of Defense Resources in Support of the United States Secret Service," September 13, 1985.
52. DoD Directive 5525.5, "DoD Cooperation with Civilian Law Enforcement Officials," January 15, 1986.
53. DoD Directive 1304.21, "Award of Enlisted Personnel Bonuses and Special Duty Assignment Pay," August 2, 1985.
54. DoD FAR Supplement.
55. Federal Acquisition Regulation (FAR).
56. The Foreign Assistance Act of 1961, Part II, as amended.
57. Title III, Intergovernmental Cooperation Act of 1968.
58. DoD Directive 2010.9, "Mutual Logistic Support Between the United States and Governments of Eligible Countries and NATO Subsidiary Bodies," September 30, 1988.
59. DoD Directive 4270.24, "Unspecified Minor Construction, Emergency Construction, and Restoration or Replacement of Damaged or Destroyed Facilities," March 21, 1983.
60. DoD Directive 4640.3, "Unofficial Telephone Service at DoD Activities," August 20, 1979.
61. Title 10, U.S. Code, Chapter 138, Sections 2341 through 2350, "North Atlantic Treaty Organization Mutual Support Act of 1979," as amended.
62. DoD 4105.63-M, "Military Standard Contract Administration Procedures (MILSCAP)," December 1977, authorized by DoD Directive 4000.25, November 18, 1983.
63. DoD Directive 5530.3, "International Agreements," June 11, 1987.
64. DoD Directive 5230.11, "Disclosure of Classified Military Information to Foreign Governments and International Organizations," December 31, 1984.
65. DoD Instruction 7360.9, "Procedures for Use of Foreign Currencies," September 8, 1981.

66. Public Law 90-629, "Arms Export Control Act," October 22, 1968, as amended.
67. Office of Management and Budget Circular No. A-11, "Preparation and Submission of Budget Estimates," updated annually.
68. DoD Instruction 4165.14, "Inventory of Military Real Property," December 21, 1966.
69. DoD 4140.22-M, "Military Standard Transaction Reporting and Accounting Procedures (MILSTRAP)," January 1977, authorized by DoD Directive 4000.25, November 18, 1983.
70. DoD Instruction 7200.10, "Guidance for Accounting and Reporting of Government Property Lost, Damaged, or Destroyed," May 16, 1977.
71. Title 22, United States Code, section 2762, Procurement for Cash Sales.
72. Public Law 97-365, "The Debt Collection Act of 1982," October 25, 1982.
73. Office of Management and Budget Circular No. A-125, "Prompt Payment," August 19, 1982.
74. Office of Management and Budget Circular No. A-129, "Managing Federal Credit Programs," May 9, 1985.
75. DoD Directive 5010.38, "Internal Management Control Program," April 14, 1987.
76. DoD Directive 5100.57, "Delegation of Authority to Issue Substitutes of Checks Drawn on the Treasurer of the United States and on Certain Depository Banks," July 17, 1971.
77. DoD Directive 7360.10, "Advancing Funds to Cashiers, Disbursing Officers or Individual Members of an Armed Force of a Friendly Foreign Nation," November 4, 1966.
78. DoD Instruction 5100.71, "Delegation of Authority and Regulations Relating to Cash Held at Personal Risk Including Imprest Funds," March 5, 1973.
79. Title 31, Code of Federal Regulations (31 CFR), parts as follows:
 - 202 Depositories and Financial Agents of the Government
 - 206 Management of Federal Agency Receipts and Operation of the Cash Management Improvements Fund
80. Joint Federal Travel Regulations (JFTR), Volume I, "Federal Military Travel Regulation," and Volume II, "Federal Travel Regulation," current edition.
81. Internal Audit Policy Memorandum Number 1, "Detecting and Reporting Fraud and Illegal Acts," April 4, 1983.

82. Treasury Financial Manual (TFM) supplement to chapter 6-8000, "Cash Management Review Guide," October, 1985.
83. DoD Instruction 2140.4, "Collecting and Reporting of Foreign Indebtedness Within the Department of Defense," June 23, 1977.
84. DoD Instruction 4165.3, "Department of Defense Facility Classes and Construction Categories," October 24, 1978.
85. U.S. General Accounting Office – Federal Government Accounting Pamphlet Number 4, "Guidelines for Accounting for Automatic Data Processing Costs," 1978.
86. DoD Instruction 4215.18, "Management of Defense-Owned Industrial Plant Equipment (IPE)," March 7, 1974.
87. DoD Directive 4275.5, "Acquisition and Management of Industrial Resources," October 6, 1980.
88. DoD Directive 4160.21, "DoD Personal Property Utilization and Disposal Program," December 5, 1980.
89. DoD Directive 4160.22, "Recovery and Utilization of Precious Metals," December 1, 1976.
90. DoD Instruction 7150.6, "Financing the DoD Family Housing Program Administration and Management of Funds," July 25, 1978.
91. Title 42, United States Code, sections as follows:
 - 659 Enforcement of individual's legal obligations to provide child support or make alimony payments
 - 665 Allotments from pay for child and spousal support owed by members of uniformed services on active duty"
 - 3374 Acquisition of property at or near military bases which have been ordered to be closed
 - 4622 Moving and related expenses
 - 4623 Replacement housing for homeowner; mortgage insurance
 - 4624 Replacement housing for tenants and certain others
92. DoD Directive 4165.50, "Administration and Operation of the Homeowners Assistance Program (FM&P)," February 11, 1972.
93. Public Law 98-94, "Defense Authorization Act," September 24, 1983.
94. DoD 1340.12-M, "DoD Retired Pay Manual," September 1970.

95. DoD Instruction 7720.20, "Status of Funds and Other Data for Retired Pay," September 25, 1984.
96. Public Law 98-525, "Veterans' Educational Assistance Act of 1984."
97. DoD Directive 1322.16, "Veterans' Educational Assistance Act of 1984 (GI Bill)," March 25, 1985.
98. DoD Directive 1322.17, "Selected Reserve Educational Assistance Program," December 20, 1985.
99. DoD Directive 7045.13, "DoD Credit Management and Debt Collection Program," August 22, 1983.
100. DoD Directive 5010.13, "DoD Productivity Program," April 27, 1979.
101. DoD Directive 5124.2, "Assistant Secretary of Defense (Force Management and Personnel)," March 13, 1989.
102. DoD Directive 7920.1, "Life Cycle Management of Automated Information Systems (AIS)," October 17, 1978.
103. DoD Directive 4151.16, "DoD Equipment Program," August 23, 1984.
104. DoD Instruction 5010.34, "Productivity, Enhancement, Measurement, and Evaluation - Operating Guidelines and reporting Instructions," August 4, 1975.
105. DoD Instruction 5010.37, "Efficiency Review, Position Management, and Resource Requirements Determination," November 17, 1987.
106. DoD 5000.12-M, "DoD Manual for Standard Data Elements," July 1989 authorized by DoD Instruction 5000.12, April 27, 1965.
107. DoD 7045.7-H, "FYDP Program Structure," August 1988, authorized by DoD Instruction 7045.7, "Implementation of the Planning, Programming, and Budgeting System (PPBS)," May 23, 1984.
108. DoD Directive 4120.15, "Designating and Naming Military Aerospace Vehicles," May 2, 1985.
109. DoD 4120.15-L, "Designation of Military Aerospace Vehicles," December 1987, authorized by DoD Instruction 4120.15, "Designating and Naming Military Aerospace Vehicles," May 2, 1985.
110. DoD Instruction 7250.14, "Reprogramming of Military Construction and Family Housing Appropriated Funds," May 7, 1986.

111. Title 23, United States Code, sections as follows: 210 Defense access roads
112. DoD Instruction 7460.2, "Regulations Governing the Use of Management Funds," April 11, 1984.
113. DoD Instruction 2010.10, "Mutual Logistic Support Between the United States and Other NATO Forces - Financial Policy," October 29, 1980 (NOTE: Cancelled and incorporated into Chapter 9 of this Volume.)
114. DoD 7600.7-M, "Internal Audit Manual," June 1986.