

**SUMMARY OF MAJOR CHANGES TO
DOD 7000.14, INTRODUCTION
“DOD FINANCIAL MANAGEMENT REGULATION”**

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*

PAGE PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
I-2	Add Table of Contents	Incorporate
I-3 APPLICABILITY	Add “the Joint Staff”, “Combatant Commands”, and “all other organizational entities within the DoD” expanding activities that are included in the Standard Applicability Statement <u><i>template</i></u> and <u><i>standards guidance</i></u> for processing DoD issuances.	Update
I-4 PARAGRAPH NUMBERING SYSTEM	Add example of “6-digit paragraph number”.	Update
I-4 INFORMATION REQUIREMENTS	Change hyperlink for the DoD Financial Management Regulation to <u><i>http://comptroller.defense.gov/fmr/</i></u>	Correction

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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.

VOLUMES	
	<u>Glossary</u>
1	<u>General Financial Management Information, Systems and Requirements</u>
2A	<u>Budget Formulation and Presentation (Chapters 1-3)</u>
2B	<u>Budget Formulation and Presentation (Chapters 4-19)</u>
3	<u>Budget Execution - Availability and Use of Budgetary Resources</u>
4	<u>Accounting Policy and Procedures</u>
5	<u>Disbursing Policy and Procedures</u>
6A	<u>Reporting Policy and Procedures</u>
6B	<u>Form and Content of the Department of Defense Audited Financial Statements</u>
7A	<u>Military Pay Policy and Procedures - Active Duty and Reserve Pay</u>
7B	<u>Military Pay Policy and Procedures - Retired Pay</u>
7C	<u>Special Military Pay/Personnel Programs and Operating Procedures</u>
8	<u>Civilian Pay Policy and Procedures</u>
9	<u>Travel Policy and Procedures</u>
10	<u>Contract Payment Policy and Procedures</u>
11A	<u>Reimbursable Operations, Policy and Procedures</u>
11B	<u>Reimbursable Operations, Policy and Procedures-Working Capital Funds (WCF)</u>
12	<u>Special Accounts, Funds and Programs</u>
13	<u>Nonappropriated Funds Policy and Procedures</u>
14	<u>Administrative Control of Funds and Antideficiency Act Violations</u>
15	<u>Security Assistance Policy and Procedures</u>

* 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 Office of the Inspector General of the Department of Defense (DoD), 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 of this Regulation is consistent for all 15 Volumes. The 6 digit paragraph number (e.g. 010101) and its subparagraph designators are formulated as follows:

01	01	01	<u>A. 1. a. (1) (a)</u>
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. Submit requests for deviations from or exceptions to this Regulation, with justification, to:

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

The DoD FMR is available on the web at: <http://comptroller.defense.gov/fmr/>