

“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 [December 2021](#) is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Administrative updates in accordance with Department of Defense Financial Management Regulation (FMR) Revision Standard Operating Procedures.	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