SUBJECT: DoD Financial Management Policy and Procedures


A. PURPOSE

This Instruction, under reference (a), authorizes the publication of DoD 7000.14-R, "DoD Financial Management Regulation," consistent with reference (b).

B. APPLICABILITY

This Instruction 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 Defense Agencies, and the DoD Field Activities (hereafter referred to collectively as "the DoD Components").

C. POLICY

It is DoD policy that, except as otherwise approved by the Comptroller of the Department of Defense (C, DoD), a single DoD-wide financial management Regulation shall be used by all DoD Components for accounting, budgeting, finance, and financial management education and training.

D. RESPONSIBILITIES

1. The Comptroller of the Department of Defense shall develop, administer, and maintain DoD 7000.14-R consistent with reference (b); monitor compliancy with DoD 7000.14-R; and grant exceptions to it.

2. The Secretaries of the Military Departments, the Directors of the Defense Agencies, and the Heads of other DoD Components shall ensure compliance with DoD 7000.14-R; recommend changes to it; ensure timely coordination on changes proposed by the C, DoD; and submit and regularly update the distribution requirements for DoD 7000.14-R.
E. PROCEDURES

DoD 7000.14-R will consist of individual volumes by functional area. On the issuance of DoD 7000.14-R, DoD issuances referenced in the enclosure will be canceled and incorporated into DoD 7000.14-R as indicated in the enclosure. Each volume of DoD 7000.14-R will be issued and updated independent of other volumes. To the maximum extent feasible, the policies and procedures stated in paragraph C., above, shall be in DoD 7000.14-R.

F. EFFECTIVE DATE AND IMPLEMENTATION

This Instruction is effective immediately. Issuance of DoD 7000.14-R constitutes implementation of this Instruction.

Donald B. Shycoff
Acting Comptroller

Enclosure

DoD Issuances to be Cancelled and Incorporated in DoD 7000.14-R
The following DoD issuances will be canceled in accordance with DoD 5025.1-M (reference (b)), and incorporated in DoD 7000.14-R, consistent with section A., above, of this Instruction:

1. DoD Instruction 1000.10, "Procedures Governing Credit Unions on DoD Installations," July 26, 1989


16. DoD Instruction 2140.4, "Collecting and Reporting of Foreign Indebtedness Within the Department of Defense," June 23, 1977


23. DoD Instruction 7045.18, "Collection of Indebtedness Due the United States," March 13, 1985


27. DoD Instruction 7200.10, "Guidance for Accounting and Reporting of Government Property Lost, Damaged, or Destroyed," May 16, 1977


29. DoD Instruction 7220.1, "Regulations Governing the Use of Project Orders," May 4, 1971


34. DoD Instruction 7290.2, "Reimbursable Costs of Defense Articles and Defense Services Provided Under the Military Assistance Program or Training Provided Under the International Military Education and Training Program as Grant Aid," August 30, 1977


38. DoD Instruction 7310.1, "Disposition of Proceeds from Sales of Surplus Personal Property," July 10, 1989

39. DoD Instruction 7310.5, "Accounting for Production and Sales of Forest Products," January 25, 1988


42. DoD Instruction 7360.9, "Procedures for Use of Foreign Currencies and Depositaries," June 29, 1988


