



Department of Defense INSTRUCTION

NUMBER 7000.14

March 3, 2006

Incorporating Change 1, September 17, 2008

USD(C)

SUBJECT: Department of Defense Financial Management Policy and Procedures

- References:
- (a) DoD Instruction 7000.14, "~~DoD~~*Department of Defense* Financial Management Policy and Procedures," ~~November 15, 1992~~*March 3, 2006* (hereby canceled)
 - (b) DoD Directive 5118.03, "Under Secretary of Defense (Comptroller) (USD(C))/Chief Financial Officer (CFO), Department of Defense," January 6, 1997
 - (c) DoD *Instruction* 5025.01-~~M~~, "DoD Directives *Program System Procedures*," ~~current edition~~ *October 28, 2007*

1. REISSUANCE AND PURPOSE

This Instruction:

- 1.1. Reissues Reference (a).
- 1.2. Authorizes the publication of DoD 7000.14-R, "DoD Financial Management Regulation," according to References (b) and (c).

2. APPLICABILITY

This Instruction 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, the Defense Agencies, the DoD Field Activities, and all other organizational entities in the Department of Defense (hereafter referred to collectively as the "DoD Components").

3. POLICY

It is DoD policy that a single DoD-wide financial management Regulation shall be used by all DoD Components for accounting, budgeting, finance, and financial management education and training.

4. RESPONSIBILITIES

4.1. The Under Secretary of Defense (Comptroller) shall:

4.1.1. Develop, administer, and maintain DoD 7000.14-R consistent with Reference (b).

4.1.1.1. DoD 7000.14-R will consist of individual volumes by functional area.

4.1.1.2. Each volume and chapter of DoD 7000.14-R will be issued and updated independent of other volumes and chapters.

4.1.2. Monitor compliancy with DoD 7000.14-R, and grant exceptions to it.

4.2. The Heads of the DoD Components shall:

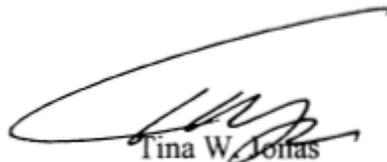
4.2.1. Ensure compliance with DoD 7000.14-R and

4.2.2. Recommend changes to it; ensure timely coordination on changes proposed by the USD(C), and submit and regularly update the distribution requirements for DoD 7000.14-R.

5. RELEASABILITY. UNLIMITED. This Instruction is approved for public release. Copies may be obtained through the Internet from the DoD Issuances Web Site at <http://www.dtic.mil/whs/directives>.

6. EFFECTIVE DATE

This Instruction is effective immediately.



Tina W. Joffas
Under Secretary of Defense (Comptroller)