



## DoD INSTRUCTION 7000.14

### DoD FINANCIAL MANAGEMENT POLICY

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<b>Originating Component:</b>	Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, Department of Defense
<b>Effective:</b>	August 10, 2020
<b>Releasability:</b>	Cleared for public release. Available on the Directives Division Website at <a href="https://www.esd.whs.mil/DD/">https://www.esd.whs.mil/DD/</a> .
<b>Reissues and Cancels:</b>	DoD Instruction 7000.14, "Department of Defense Financial Management Policy and Procedures," March 3, 2006
<b>Approved by:</b>	Elaine McCusker, Acting Under Secretary of Defense (Comptroller)/Chief Financial Officer, Department of Defense

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**Purpose:** In accordance with the authority in DoD Directive 5118.03, this issuance establishes policy and assigns responsibilities for the upkeep of a DoD-wide financial management regulation, referred to in this issuance as "DoD 7000.14-R."

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## **SECTION 1: GENERAL ISSUANCE INFORMATION**

### **1.1. APPLICABILITY.**

This issuance applies to OSD, 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 within the DoD (referred to collectively in this issuance as the “DoD Components”).

### **1.2. POLICY.**

DoD 7000.14-R must be used by all DoD Components for accounting, budgeting, and finance. The regulation directs statutory and regulatory financial management requirements for all appropriated and nonappropriated, working capital, revolving, and trust fund activities.

## **SECTION 2: RESPONSIBILITIES**

### **2.1. UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF FINANCIAL OFFICER, DEPARTMENT OF DEFENSE (USD(C)/CFO).**

The USD(C)/CFO:

a. Develops, administers, and maintains DoD 7000.14-R in accordance with DoD Directive 5118.03 and DoD Instruction 5025.01.

(1) DoD 7000.14-R will be maintained online.

(2) DoD 7000.14-R will consist of individual chapters. The chapters will be organized into volumes by functional area for ease of use.

(3) Each chapter of DoD 7000.14-R will be updated and reissued independent of other chapters.

b. Monitor compliance with, and grant exceptions to, DoD 7000.14-R.

### **2.2. DOD COMPONENT HEADS.**

The DoD Components heads:

a. Ensure compliance with DoD 7000.14-R.

b. For DoD 7000.14-R:

(1) Recommend changes to the Office of the USD(C)/CFO.

(2) Ensure timely coordination on changes proposed by the Office of the USD(C)/CFO.

(3) Submit and regularly update the distribution requirements for your organization.

## **GLOSSARY**

**ACRONYM**

**MEANING**

USD(C)/CFO

Under Secretary of Defense (Comptroller)/Chief Financial Officer,  
Department of Defense

## **REFERENCES**

- DoD 7000.14-R, “Department of Defense Financial Management Regulation,” date varies by chapter
- DoD Directive 5118.03, “Under Secretary of Defense (Comptroller)/Chief Financial Officer, Department of Defense (USD(C)/CFO),” April 20, 2012
- DoD Instruction 5025.01, “DoD Issuances Program,” August 1, 2016, as amended