

DoW 7000.14-R

DEPARTMENT OF WAR

FINANCIAL MANAGEMENT REGULATION

VOLUME 13

Nonappropriated Funds Policy

AUTHORITATIVE GUIDANCE

As of September 2026

Under Secretary of War (Comptroller)

PURPOSE. This document lists the Authoritative Guidance and related references cited in Volume 13 of the Department of War Financial Management Regulation (DoW 7000.14-R). Original source hyperlinks are preserved exactly as provided. Citations without a usable web URL are retained in full. Duplicate entries were removed only when they appeared more than once within this same volume. Cross-volume repeats are not removed.

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Volume 13 – Nonappropriated Funds Policy**Authoritative Guidance (33)**

1. [\(DoDI\) 1015.15, "Establishment, Management, and Control of Nonappropriated Fund Instrumentalities and Financial Management of Supporting Resources;"](#)
2. [FASB Financial Accounting Standards Board](#)
3. [ASC Accounting Standards Codification](#)
4. [DoD NAF Accounting website](#)
5. [DoDI 7041.03, "Economic Analysis for Decision-making."](#)
6. [Office of Management and Budget Circular A-123, "Management's Responsibility for Enterprise Risk Management and Internal Control,"](#)
7. [Federal Managers' Financial Integrity Act \(FMFIA\) of 1982](#)
8. [DoDI 5010.40, "Managers' Internal Control Program Procedures."](#)
9. [DoDI 7600.06, "Audit of Nonappropriated Fund Instrumentalities and Related Activities."](#)
10. [DoDI 4105.67, "Nonappropriated Fund \(NAF\) Procurement Policy and Procedure;"](#)
11. [Title 5, Code of Federal Regulations \(CFR\), Part 1315 \(5 CFR Part 1315\) "PROMPT PAYMENT"](#)
12. [10 U.S.C. § 2492, Nonappropriated fund instrumentalities: contracts with other agencies and instrumentalities to provide and obtain goods and services](#)
13. [10 U.S.C. § 2241, Availability of appropriations for certain purposes](#)
14. [10 U.S.C. § 2491, Uniform funding and management of morale, welfare, and recreation programs](#)
15. [10 U.S.C. § 7459, Mixed-funded athletic and recreational extracurricular programs: authority to manage appropriated funds in same manner as nonappropriated funds](#)
16. [10 U.S.C. § 8478, Mixed-funded athletic and recreational extracurricular programs: authority to manage appropriated funds in same manner as nonappropriated funds](#)
17. [10 U.S.C. § 9459, Mixed-funded athletic and recreational extracurricular programs: authority to manage appropriated funds in same manner as nonappropriated funds](#)
18. [IRS Topic Number 305, "Recordkeeping."](#)
19. [DoDI 1400.25, "Civilian Personnel Management System;"](#)
20. [Internal Revenue Service \(IRS\) Publication 15 \(Circular E\), "Employer's Tax Guide;"](#)
21. [Publication 15-A, "Employer's Supplemental Tax Guide;"](#)
22. [Publication 1244, "Employee's Daily Record of Tips and Report to Employer;"](#)
23. [OMB, Circular A-130, Appendix II, "Implementation of the Government Paperwork Elimination Act;"](#)
24. [Title 5, United States Code, section 5514 \(5 U.S.C. § 5514\), "Installment deduction for indebtedness to the United States."](#)
25. [Defense Civilian Personnel Advisory Service \(DCPAS\), NAF Personnel Policy Division](#)
26. [OPM Personnel Policy Memorandum PPM-2008-01, "Order Of Precedence When Gross Pay Is Not Sufficient To Permit All Deductions,"](#)
27. [Portability of Benefits for Nonappropriated Fund Employees Act of 1990 \(Portability Act\), Public Law \(Pub. L.\) 101-508, section 7202](#)
28. [Pub. L. 104-106, section 1043, Elections relating to retirement coverage](#)
29. [Pub. L. 107-107, section 1131, Improved portability of retirement coverage for employees moving between civil service employment and employment by nonappropriated fund instrumentalities.](#)
30. [DoD Portability of Benefits Reference Guide](#)
31. [General Records Schedule 2.4, National Archives and Records Administration](#)

- 32. [\(ASC\) Topic 715, “Compensation–Retirement Benefits.”](#)
- 33. [ASC Topic 320, “Investments–Debt Securities.”](#)

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