

DoW 7000.14-R

DEPARTMENT OF WAR

FINANCIAL MANAGEMENT REGULATION

VOLUME 16

Department of War Debt Management

AUTHORITATIVE GUIDANCE

As of September 2026

Under Secretary of War (Comptroller)

PURPOSE. This document lists the Authoritative Guidance and related references cited in Volume 16 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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Linked citation	Blue, underlined text. Click to open the original source URL (preserved exactly as provided).
Unlinked citation	No usable web URL was provided in the source; the citation is retained in full (black text).
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151 citations • 114 live hyperlinks • 37 unlinked

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1. [Improper Payments Information Act of 2002](#)
2. [Elimination and Recovery Act of 2010](#)
3. [Recovery Improvement Act of 2012](#)
4. [DoD Instruction 5400.11, "DoD Privacy and Civil Liberties Programs"](#)
5. [DoD Delinquent Debt Management Guidance](#)
6. [TFM Volume I, Part 5, Chapter 2000, "Depositing Domestic Checks And Cash Received In Over The Counter \(OTC\) Collections"](#)
7. [TFM Volume 1, Part 5, Chapter 7500, "Credit Gateway, Fedwire, FedNow, and Automated Clearing House \(ACH\) Credit Deposits to The Account Of The Bureau Of The Fiscal Service"](#)
8. [TFM Volume 1, Part 5, Chapter 7000, "Credit And Debit Card Collection Transactions"](#)
9. [CFR parts 900-904, "Federal Claims Collection Standards"](#)
10. [Public Law 104–134, "Departments of Commerce, Justice, and State, the Judiciary, and Related Agencies Appropriations Act, 1996"](#)
11. [Public Law 97-365, "Debt Collection Act of 1982"](#)
12. [31 U.S.C. § 3701, "Definitions and Applications"](#)
13. [5 U.S.C. § 5514, "Installment Deduction for Indebtedness to the United States"](#)
14. [37 U.S.C. § 1007, "Deductions from Pay"](#)
15. [41 U.S.C. § 7101 et seq., "Contract Disputes"](#)
16. [26 U.S.C. § 6402, "Authority to Make Credits or Refunds"](#)
17. [5 CFR 550, Subpart K, "Collection by Offset from Indebted Government Employees"](#)
18. [31 CFR 285.1, "Collection of Past-Due Support by Administrative Offset"](#)
19. [Federal Acquisition Regulation](#)
20. [28 U.S.C. § 2415, "Time for Commencing Actions Brought by the United States"](#)
21. [P.L. 110-246 Food, Conservation, and Energy Act of 2008](#)
22. [31 USC 3716 Administrative Offset](#)
23. [PL 114–328 National Defense Authorization Act for Fiscal Year 2017](#)
24. [5 CFR 550.1104 Agency Regulations](#)
25. [31 CFR 901.3\(b\)\(4\)\(iii\)\(C\), Collection by Administrative Offset](#)
26. [31 CFR 901.2 Demand for Payment](#)
27. [31 CFR 285.7\(d\)\(4\) Salary Offset](#)
28. [31 CFR 901.9 Interest, penalties, and administrative costs.](#)
29. [5 USC Ch. 75 Adverse Actions](#)
30. [5 CFR 752 Adverse Actions](#)
31. [31 U.S.C. §§ 3729-3733 False claims](#)
32. [18 U.S.C. §§ 1001-1002 Fraud and False Statements](#)
33. [18 U.S.C. §§ 286-287 False, Fictitious or Fraudulent Claims](#)
34. [5 U.S.C. § 5705 Advancements and Deductions](#)
35. [5 U.S.C. § 5512 Withholding Pay in Individuals Arrears](#)
36. [10 U.S.C. § 2775 Liability of Members Assigned to Military Housing](#)
37. [Public Law 103-94 Hatch Act Reform Amendments of 1993](#)

38. [5 CFR 550.1103 Definitions](#)
39. [31 USC 3728 Setoff Against Judgment](#)
40. [5 USC 5701 Definitions](#)
41. [31 USC 3711 Collection and Compromise](#)
42. [5 USC 552 Public Information; Agency Rules, Opinions, Orders, Records, and Proceedings](#)
43. [10 USC 2780 Debt Collection](#)
44. [TFM, Volume 1, Part 3, Chapter 5000 Collecting Delinquent Nontax Debt Through The Treasury Cross-Servicing Program](#)
45. [15 USC 1692 Congressional Findings and Declaration of Purpose](#)
46. [31 CFR 902.1 Scope and Application](#)
47. [28 USC 3201 Judgment Liens](#)
48. [31 CFR 902.2\(g\) Bases for Compromise](#)
49. [31 CFR 902.6 Standards For The Compromise of Claims](#)
50. [31 CFR 903.5 Discharge of indebtedness; reporting requirements.](#)
51. [31 CFR 903 Standards for Suspending or Terminating Collection Activity](#)
52. [11 U.S.C. § 362 Automatic stay](#)
53. [11 U.S.C. § 1201 Stay of action against codebtor](#)
54. [11 U.S.C. § 1301 Stay of action against codebtor](#)
55. Public Law 104-34 Making appropriations for fiscal year 1996 to make a further downpayment toward a balanced budget, and for other purposes.
56. Public Law 97-365 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.
57. 5 U.S.C. § 5514 Installment deduction for indebtedness to the United States
58. 37 U.S.C. § 1007 Deductions from pay
59. 41 USC 7101 Definitions
60. Title 5, Code of Federal Regulations (CFR), section 550, subpart K Collection by Offset From Indebted Government Employees
61. 31 CFR 285.1 Collection of past-due support by administrative offset
62. 5 CFR 550.1104 Agency regulations
63. [5 CFR, Part 582 Commercial Garnishment of Federal Employees' Pay](#)
64. [5 U.S.C. § 5582 Designation of beneficiary; order of precedence](#)
65. 31 U.S.C. § 3716 Administrative offset
66. 31 CFR 901.3(b)(4)(iii) Collection by administrative offset
67. [5 U.S.C. § 5595 Severance pay](#)
68. [5 CFR 581.103 Moneys which are subject to garnishment.](#)
69. [5 CFR, Part 831, Subpart R Agency Requests to OPM for Recovery of a Debt from the Civil Service Retirement and Disability Fund](#)
70. [5 CFR, Part 845, Subpart A FEDERAL EMPLOYEES RETIREMENT SYSTEM—DEBT COLLECTION](#)
71. [5 CFR 831.1805\(b\)\(5\) General certification requirements for debt claims](#)
72. [5 CFR 845.405\(b\)\(5\) General certification requirements for debt claims](#)
73. [5 CFR 550.1109 Requesting recovery when the current paying agency is not the creditor agency](#)
74. [5 U.S.C. § 5515 Crediting amounts received for jury or witness service](#)
75. [5 U.S.C. § 5724\(a\)\(2\) Travel and transportation expenses of employees transferred; advancement of funds; reimbursement on commuted basis](#)
76. [5 U.S.C. § 4108 Employee agreements; service after training](#)
77. [5 CFR 410.309 Agreements to continue in service.](#)
78. [31 U.S.C. § 3717 Interest and penalty on claims](#)
79. 31 CFR 901.9 Interest, penalties, and administrative costs

80. [31 USC 3720E Dissemination of information regarding identity of delinquent debtors](#)
81. [10 U.S.C. 2005 Advanced education assistance: active duty agreement; reimbursement requirements.](#)
82. [37 USC 303 Special pay: veterinarians](#)
83. [37 USC 373 Repayment of unearned portion of bonus, incentive pay, or similar benefit, and termination of remaining payments, when conditions of payment not met](#)
84. [I Treasury Financial Manual Part 3 – Chapter 3000 Collecting Nontax, Administrative Receivables Through The Treasury Centralized Receivables Service](#)
85. [5 USC 5596 Back pay due to unjustified personnel action](#)
86. [28 USC 1746 Unsworn declarations under penalty of perjury](#)
87. Debt Collection Improvement Act of 1996 Public Law 104-134, Chapter 10, section 31001 - Mandates aggressive debt collection by federal agencies.
88. Debt Collection Act of 1982 Public Law 97-365 - Establishes procedures for federal agencies to collect debts owed to the government.
89. [Federal Claims Collection Act of 1966](#)
90. Contract Disputes Act of 1978 41 U.S.C. § 7101 et seq. - Governs disputes related to government contracts.
91. [Internal Revenue Code \(IRC\) § 6402 Authority to make credits or refunds](#)
92. [Title 5 U.S.C. § 5584 Authorizes agency heads to waive certain debts related to erroneous payments of pay, allowances, travel, transportation, or relocation expenses.](#)
93. [Title 10 U.S.C. § 2774 Authorizes waiver of debts for military members resulting from erroneous payments of pay and allowances](#)
94. [Title 10 U.S.C. § 1453 Authorizes waiver of debts resulting from erroneous payments of Survivor Benefit Plan \(SBP\) annuity](#)
95. [Title 32 U.S.C. § 716 Authorizes waiver of debts for military members resulting from erroneous payments of pay and allowances](#)
96. [Title 31 U.S.C. § 3720D Authorizes Administrative Wage Garnishment \(AWG\) for debt collection](#)
97. [Title 10 U.S.C. §§ 7837, 8271, 9837 Authorizes remission or cancellation of indebtedness due from a military member for active duty pay overpayments \(not retired pay\). Applicable to debts incurred on or after October 7, 2001.](#)
98. [Title 32 U.S.C. § 710\(c\) Accountability for property issued to the National Guard](#)
99. Regulations (CFR)
100. Federal Claims Collection Standards 31 CFR Parts 900-904 - Provides detailed standards for federal agency debt collection activities.
101. Collection by Offset (Federal Employees) 5 CFR 550, Subpart K - Regulations governing debt collection by offset from the salaries of indebted federal employees.
102. [31 CFR 285.1 - Collection of past-due support by administrative offset](#)
103. DoD Policies & Instructions
104. [DoD Directive 5118.05 "Defense Finance and Accounting Service \(DFAS\)" - Establishes the DFAS and delegates waiver authority to the DFAS Director](#)
105. [DoD Directive 1340.22 "Waiver of Debts Resulting from Erroneous Payments of Pay and Allowances"](#)
106. [DoD Instruction 1340.23 "Waiver Procedures for Debts Resulting from Erroneous Pay and Allowances"](#)
107. [Army Regulation 735-5 Property Accountability, Relief of Responsibility and Accountability](#)
108. [31 U.S.C. § 3726 Payment for transportation](#)
109. [Federal Acquisition Regulation \(FAR\) subpart 32.6 Contract debts](#)
110. Volume 5, Chapter 12 Contains policies for handling indebtedness associated with fraud.
111. Volume 10, Chapter 13 Discusses the Director of General Services Administration's authority regarding transportation accounts (related to 31 U.S.C. § 3726).
112. Volume 10, Chapter 22 Contains information on Payment Recapture Audits (PRA), which are not covered by this chapter.
113. Volume 4, Chapter 3 Contains policy on the disposition, recording, and reporting of accounts receivable.
114. [Defense Federal Acquisition Regulation Supplement \(DFARS\) subpart 232.6 Contract debts](#)

115. Debt Collection Improvement Act of 1996 (Public Law 104-134, Chapter 10, section 31001) Requires DoD to aggressively collect debts.
116. Debt Collection Act of 1982 (Public Law 97-365) Requires DoD to aggressively collect debts.
117. Federal Claims Collection Act of 1966 (31 U.S.C. § 3701 et seq; 5 U.S.C. § 5514; and 37 U.S.C. § 1007) Requires DoD to aggressively collect debts.
118. Contract Disputes Act (CDA) of 1978 (41 U.S.C. § 7101 et seq.) Provides a process for contractors to dispute debt decisions.
119. [Internal\(26 U.S.C. § 6402\) Authority to make credits or refunds](#)
120. Federal Claims Collection Standards (31 CFR parts 900-904) Provides standards for federal debt collection that DoD must follow.
121. Regulations for collection by offset from indebted government employees (5 CFR part 550, subpart K) Regulations governing debt collection by offset from indebted government employees.
122. Regulations for the collection of past-due support by administrative offset (31 CFR 285.1) Regulations for collecting past-due support through administrative offset.
123. [Treasury Bureau of the Fiscal Service additional statutes and regulations](#)
124. [Office of Management and Budget Circular A-123, Appendix C, Part III Requires transparency and accountability for improper payments](#)
125. Volume 4, Chapter 14 Contains the definition of a high-dollar overpayment.
126. [31 U.S.C. § 3727 Assignment of claims](#)
127. [41 U.S.C. § 6305 Prohibition on transfer of contract and certain allowable assignments](#)
128. 31 U.S.C. § 3716 Authorizes administrative offset when payee and debtor names and TINs match, and other requirements are met.
129. 31 CFR 901.3(b)(2) Provides guidance on administrative offset related to matching names and TINs.
130. [31 CFR 901.8 Collection in installments](#)
131. Delinquent Debt Management Guidance (DDMG) Contains processes for referring delinquent debts.
132. [FAR 51.102 Authorization to use Government supply sources](#)
133. 31 CFR 901 Contains information on the referral of delinquent debts to Treasury.
134. [26 U.S.C. § 6050P Returns relating to the cancellation of indebtedness by certain entities](#)
135. [FAR subpart 42.9 Contractor bankruptcy](#)
136. [FAR 52.242-13 Notification of contracting office of contractor bankruptcy](#)
137. [Arms Export Control Act \(AECA\), Governs FMS arrearages and requires collection of payments from foreign purchasers, either in advance or upon delivery](#)
138. [Title 31 U.S.C. § 3719 Reports on debt collection activities](#)
139. [Title 10 U.S.C. Chapter 138, Subchapter I, §§ 2341-2350 Cooperative Agreements with other countries](#)
140. [Executive Order 13637 Administration of reformed export controls](#)
141. [DoD Directive 5105.65 Defense security and cooperation agency](#)
142. [Treasury Financial Manual \(TFM\), Volume I, Part 2, Chapter 4500 Government Purchase Cards](#)
143. [AECA, Section 21\(b\), codified as 22 U.S.C. § 2761 Sales from stocks](#)
144. AECA, Section 21(d), 22 U.S.C. § 2761(d) Dictates interest charges on late payments for sales from stock.
145. [AECA, Section 22\(a\), 22 U.S.C. § 2762\(a\) Procurement for cash sales](#)
146. [22 U.S.C. § 2763 Credit sales](#)
147. Title 31, United States Code (U.S.C.), section 3717 Primary basis for requirements related to interest, penalties, and administrative costs (IPA) on delinquent debts. Covers establishing interest rates and waiving IPA charges.
148. Federal Acquisition Regulation (FAR), subpart 32.6 Provides contractor-specific guidance on debt collection.
149. ["Managing Federal Receivables," Chapter 6 Delinquent debt transparency](#)
150. [DoD Instruction 5010.40, "Managers' Internal Control Program Procedures"](#)
151. [Office of Management and Budget Circular A-129 Provides guidance for writing off debt and accrued IPA charges.](#)

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