

DoW 7000.14-R

DEPARTMENT OF WAR

FINANCIAL MANAGEMENT REGULATION

VOLUME 1

General Financial Management Information, Systems, and Requirements

AUTHORITATIVE GUIDANCE

As of September 2026

Under Secretary of War (Comptroller)

PURPOSE. This document lists the Authoritative Guidance and related references cited in Volume 1 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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58 citations • 57 live hyperlinks • 1 unlinked

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Authoritative Guidance (45)

1. [5 U.S.C. § 4503, "Agency awards"](#)
2. [10 U.S.C. § 135, "Under Secretary of Defense \(Comptroller\)"](#)
3. [10 U.S.C. § 192, "Defense Agencies and Department of Defense Field Activities: oversight by the Secretary of Defense"](#)
4. [10 U.S.C. § 1125, "Recognition for accomplishments: award of trophies"](#)
5. [10 U.S.C. § 240b, "Financial Improvement and Audit Remediation Plan"](#)
6. [10 U.S.C. § 2222, "Defense business systems: business process reengineering; enterprise architecture; management"](#)
7. [10 U.S.C. § 2223 \(a\) & \(b\), "Information technology: additional responsibilities of Chief Information Officers"](#)
8. [31 U.S.C. § 1115, "Federal Government and agency performance plans"](#)
9. [31 U.S.C. § 3512, "Executive agency accounting and other financial management reports and plans"; with emphasis on sections 801 – 807 \(FFMIA\)"](#)
10. [31 U.S.C. § 3515, "Financial statements of agencies"](#)
11. [31 U.S.C. Chapter 9, "Agency Chief Financial Officers"](#)
12. [31 U.S.C. § 901, "Establishment of agency Chief Financial Officers"](#)
13. [31 U.S.C. § 902, "Authority and functions of agency Chief Financial Officers"](#)
14. [31 U.S.C. § 903, "Establishment of agency Deputy Chief Financial Officers"](#)
15. [44 U.S.C. Chapter 35, Subchapter III, "Confidential Information Protection and Statistical Efficiency"](#)
16. [44 U.S.C. § 3601, "Definition"](#)
17. [Code of Federal Regulations \(CFR\), Title 36 Chapter XII, Subchapter B, Parts 1220-1239 \(36 CFR §§ 1220 – 1239\)](#)
18. [DoD Instruction \(DoDI\) 5000.75, "Business Systems Requirements And Acquisition."](#)
19. [DoDI 5010.40, "DoD Enterprise Risk Management and Risk Management and Internal Control Program"](#)
20. [DoDI 5015.02, "DoD Records Management Program"](#)
21. [DoDI 7000.14, "DoD Financial Management Policy"](#)
22. [DoDI 8510.01, Risk Management Framework \(RMF\) for DoD Systems"](#)
23. [DoD Directive \(DoDD\) 3210.06, "Defense Grant and Agreement Regulatory System"](#)
24. [DoDD 5105.36, "Defense Contract Audit Agency"](#)
25. [DoDD 5118.03, "Under Secretary of Defense \(Comptroller\)/Chief Financial Officer, Department of Defense \(USD\(C\)/CFO\)"](#)
26. [DoDD 5118.05, "Defense Finance and Accounting Service \(DFAS\)"](#)
27. [DoD Guidebook for Miscellaneous Payments](#)
28. DoD Statement of Assurance Executive Handbook (access on the FIAR SharePoint site under Resources)
29. [Government Accountability Office \(GAO\) Financial Audit Manual \(FAM\), Volume 1 \(GAO-24-107278\), "Audit Methodology", Section 350 and 360"](#)
30. [GAO FAM, Volume 2 \(GAO-24-107279\), "Detailed Implementation Guidance", Section 701 – 710"](#)
31. [GAO FAM, Volume 3 \(GAO-24-107280\), "Federal Financial Reporting Checklist"](#)
32. [GAO Federal Information System Controls Audit Manual \(FISCAM\), \(GAO-24-107026\)](#)

33. [FASAB SFFAS 4 “Managerial Cost Accounting Standards and Concepts”](#)
34. [FASAB SFFAS 34 “The Hierarchy of Generally Accepted Accounting Principles, Including the Application of Standards Issued by the Financial Accounting Standards Board”](#)
35. [Federal Acquisition Regulations \(FAR\), Part 4.805 "Storage, handling, and contract files"](#)
36. [FAR, Part 4, Subpart 4.7 "Contractor Records Retention"](#)
37. [National Archives: General Records Schedule \(GRS\) 1.2, “Grant and Cooperative Agreement Records”](#)
38. [National Archives: GRS 1.3, “Budgeting Records”](#)
39. [National Archives: GRS 5.7, “Administrative Management and Oversight Records”](#)
40. [Office of Management and Budget \(OMB\) Bulletin No. 24-02, “Audit Requirements for Federal Financial Statements”](#)
41. [OMB Circular A-123, Memorandum M-23-06, Appendix D, “Management of Financial Management Systems – Risk and Compliance”](#)
42. [OMB Circular A-130, Appendix I, “Responsibilities for Protecting and Managing Federal Information Resources”](#)
43. [Public Law 113-101, Digital Accountability and Transparency Act of 2014](#)
44. [Treasury Financial Manual \(TFM\) Volume 1, Part 6, Chapter 9500, “Fiscal Year 2024 Revised Federal Financial Management System Requirements for Fiscal Reporting”](#)
45. [TFM Volume 1, USSGL Supplement](#)

Other References (13)

1. [American Institute of Certified Public Accountants \(AICPA\) Code of Professional Conduct, Part 1.320.020](#)
2. [Government Management Reform Act \(GMRA\) of 1994](#)
3. [Government Performance and Results Act \(GPRA\) of 1993](#)
4. [GPRA Modernization Act of 2010](#)
5. [NIST Special Publication 800-53, Revision 5, “Security and Privacy Controls for Information Systems and Organizations”](#)
6. [SSAE No. 18 Examinations, AT-C Section 320\), “Reporting on an Examination of Controls at a Service Organization Relevant to User Entities’ Internal Control Over Financial Reporting”](#)
7. [Chief Financial Officers \(CFO\) Act of 1990](#)
8. [Federal Financial Management Improvement Act \(FFMIA\) of 1996](#)
9. [Standard Financial Information Structure \(SFIS\)](#)
10. [Deputy’s Management Action Group](#)
11. [Defense Business Council](#)
12. [National Archives and Records Administration \(NARA\) GRS 1.1, “Financial Management and Reporting Records](#)
13. [Federal Records Officer](#)

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