

DoW 7000.14-R

DEPARTMENT OF WAR

FINANCIAL MANAGEMENT REGULATION

VOLUME 3

Budget Execution – Availability and Use of Budgetary Resources

AUTHORITATIVE GUIDANCE

As of September 2026

Under Secretary of War (Comptroller)

PURPOSE. This document lists the Authoritative Guidance and related references cited in Volume 3 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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51 citations • 48 live hyperlinks • 3 unlinked

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Authoritative Guidance (78)

1. [2 U.S.C. § 683, “Rescission of budget authority”](#)
2. [2 U.S.C. § 684, “Proposed deferrals of budget authority”](#)
3. [10 U.S.C. § 125, “Functions, powers, and duties: transfer, reassignment, consolidation, or abolition”](#)
4. [10 U.S.C. § 126, “Transfer of funds and employees”](#)
5. [10 U.S.C. § 127a, “Operations for which funds are not provided in advance: funding mechanisms”](#)
6. [10 U.S.C. § 480, “Reports to Congress: submission in electronic form”](#)
7. [10 U.S.C. § 2204, “Obligation of appropriations”](#)
8. [10 U.S.C. § 2208, “Working Capital Funds”](#)
9. [10 U.S.C. § 2214, “Transfer of funds: procedure and limitations”](#)
10. [10 U.S.C. § 2215, “Transfers of funds to other departments and agencies: limitation”](#)
11. [10 U.S.C. § 2563, “Articles and Services of Industrial Facilities: Sale to Persons outside the Department of Defense”](#)
12. [10 U.S.C. § 2577, “Disposal of recyclable materials”](#)
13. [10 U.S.C. § 2667, “Leases: Non-excess property of military departments and Defense Agencies;”](#)
14. [10 U.S.C. § 2668, “Easements for rights-of-way”](#)
15. [10 U.S.C. § 2685, “Adjustment of or surcharge on selling prices in commissary stores to provide funds for construction and improvement of commissary store facilities”](#)
16. [10 U.S.C. § 2703, “Environmental restoration accounts;”](#)
17. [10 U.S.C. § 2707, “Environmental restoration projects for environmental responses;”](#)
18. [10 U.S.C. § 2779, “Use of funds because of fluctuations in currency exchange rates of foreign countries”](#)
19. [10 U.S.C. § 2802, “Military construction projects”](#)
20. [10 U.S.C. § 2803, “Emergency construction”](#)
21. [10 U.S.C. § 2821, “Requirement for authorization of appropriations for construction and acquisition of military family housing”](#)
22. [10 U.S.C. § 2854, “Restoration or replacement of damaged or destroyed facilities”](#)
23. [10 U.S.C. § 7540, “Architectural and engineering services”](#)
24. [10 U.S.C. § 7543, “Army industrial facilities: sales of manufactured articles or services outside Department of Defense”](#)
25. [10 U.S.C. § 8683, “Ship overhaul work: availability of appropriations for unusual cost overruns and for changes in scope of work”](#)
26. [10 U.S.C. § 8612, “Employment of outside architects and engineers”](#)
27. [10 U.S.C. § 9540, “Architectural and engineering services”](#)
28. [10 U.S.C. § 18233, “Acquisition”](#)
29. [10 U.S.C. § 18233a, “Notice and wait requirements for certain projects;”](#)
30. [22 U.S.C. § 2761 “Sales from stocks”](#)

31. [23 U.S.C. § 210, "Defense Access Roads;"](#)
32. [31 U.S.C. § 1108, "Preparation and submission of appropriations requests to the President."](#)
33. [31 U.S.C. §§ 1501 - 1558, "Appropriation Accounting."](#)
34. [31 U.S.C. § 1512, "Apportionment and reserves"](#)
35. [31 U.S.C. § 1513, "Officials controlling apportionments"](#)
36. [31 U.S.C. § 1516, "Exemptions"](#)
37. [31 U.S.C. § 1517, "Prohibited obligations and expenditures"](#)
38. [31 U.S.C. § 1304, "Judgments, awards, and compromise settlements"](#)
39. [31 U.S.C. § 1322, "Payments of unclaimed trust fund amounts and refund of amounts erroneously deposited"](#)
40. [31 U.S.C. § 1531, "Transfers of functions and activities"](#)
41. [31 U.S.C. § 1551, "Definitions; applicability of subchapter"](#)
42. [31 U.S.C. § 1552, "Procedure for appropriation accounts available for definite periods"](#)
43. [31 U.S.C. § 1553, "Availability of appropriation accounts to pay obligations"](#)
44. [31 U.S.C. § 1555, "Closing of appropriation accounts available for indefinite periods"](#)
45. [41 U.S.C. § 6301, "Authorization requirement"](#)
46. [41 U.S.C. § 3301, "Definition of records"](#)
47. [41 U.S.C. Chapter 71, "Contract Disputes"](#)
48. [42 U.S.C. Chapter 103, "Comprehensive Environmental Response, Compensation, and Liability"](#)
49. [42 U.S.C. § 3374, "Acquisition of property at or near military bases which have been ordered to be closed and certain property owned by members of the Armed Forces, Department of Defense and United States Coast Guard civilian employees, and surviving spouses."](#)
50. [44 U.S.C. § 3101 - 3107, "Records Management by Federal Agencies"](#)
51. [44 U.S.C. Chapter 33, "Disposal of Records"](#)
52. [50 U.S.C. Chapter 34, "National Emergencies"](#)
53. [50 U.S.C. § 3024, "Responsibilities and authorities of the Director of National Intelligence"](#)
54. [50 U.S.C. § 3094, "Funding of intelligence activities"](#)
55. [Public Law 95-457, "Foreign Currency Fluctuations, Defense"](#)
56. [Public Law 113-235 § 8075, "Shipbuilding and Conversion, Navy"](#)
57. [Public Law 119-60 § 1001, "General Transfer Authority"](#)
58. [Public Law 119-75 § 8005, "Transfer of Funds"](#)
59. [Office of Management and Budget \(OMB\) Circular A-11, "Preparation, Submission, and Execution of the Budget."](#)
60. [OMB Circular A-123, "Management's Responsibility for Enterprise Risk Management and Internal Control"](#)
61. [OMB Circular A-123, Appendix A, "Management of Reporting and Data Integrity Risk."](#)
62. [36 Code of Federal Regulations \(CFR\) parts 1220 and 1236](#)
63. [41 CFR Part 102-39, "Replacement of Personal Property Pursuant to the Exchange/Sale of Authority"](#)
64. [Federal Acquisition Regulation \(FAR\)](#)
65. [Treasury Financial Manual \(TFM\) Volume 1, Part 2, "Federal Agencies - Central Accounting and Reporting"](#)
66. [DoD Directive \(DoDD\) 3025.18, "Defense Support of Civil Authorities"](#)
67. [DoDD 4165.50E, "Homeowners Assistance Program \(HAP\)"](#)
68. [DoDD 4270.5, "Military Construction"](#)
69. [DoDD 5118.03, "Under Secretary of Defense \(Comptroller\)/Chief Financial Officer, Department of Defense"](#)
70. [DoDD 5205.12, "Military Intelligence Program"](#)

71. [DoD Instruction \(DoDI\) 4000.19, "Support Agreements"](#)
72. [DoDI 4165.56, "Relocatable Facilities"](#)
73. [Defense Logistics Manual \(DLM\) 4000.25, "Defense Logistics Management Standards"](#)
74. [Standard Financial Information System \(SFIS\) Transaction Library](#)
75. [United States Standard General Ledger \(USSGL\)](#)
76. [FAST Book, "Federal Account Symbols and Titles: The FAST Book"](#)
77. [Federal Accounting Standards Advisory Board \(FASAB\) Handbook](#)
78. [SFFAS 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting"](#)

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51 citations retained. Duplicates removed only within this volume. Original hyperlinks retained.

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