

DoW 7000.14-R

DEPARTMENT OF WAR

FINANCIAL MANAGEMENT REGULATION

VOLUME 4

Accounting 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 4 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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181 citations • 180 live hyperlinks • 1 unlinked

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3. [10 U.S.C. §§ 1461-1467, “Department of Defense Military Retirement Fund”](#)
4. [10 U.S.C. § 2206 “Disbursement of funds of military department to cover obligation of another agency of Department of Defense”](#)
5. [10 U.S.C. § 2208, “Working-capital funds”](#)
6. [10 U.S.C. § 2396, “Advances for payments for compliance with foreign laws, rent in foreign countries, tuition, public utility services, and pay and supplies of armed forces of friendly foreign countries”](#)
7. [10 U.S.C. § 2551, “Equipment and barracks: national veterans’ organizations” – Applicable to WCF only](#)
8. [10 U.S.C. § 2552, “Equipment for instruction and practice: American National Red Cross” – Applicable to WCF only](#)
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22. [31 U.S.C. Chapter 39, “Prompt Payment;”](#)
23. [31 U.S.C. § 901.1, “Aggressive agency collection activity.”](#)
24. [31 CFR 901.9, “Interest, penalties, and administrative costs”](#)
25. [31 U.S.C. § 1341, “Limitations on expending and obligating amounts;”](#)
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27. [31 U.S.C. § 3324 “Advances;”](#)
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30. [31 U.S.C. § 6303, “Using Procurement Contracts;”](#)
31. [31 U.S.C. § 6304, “Using Grant Agreements;”](#)
32. [31 U.S.C. § 6305, “Using Cooperative Agreements;”](#)
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50. [Title 41, Code of Federal Regulations, part 102-75 \(41 CFR 102-75\); "Real Property Disposal;"](#)
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65. [DoDI 3110.06, "War Reserve Materiel \(WRM\) Policy" – Applicable to WCF only.](#)
66. [DoDI 4000.19, "Support Agreements;"](#)
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100. [FASAB SFFAS 3, "Accounting for Inventory and Related Property."](#)
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103. [FASAB SFFAS 6, "Accounting for Property, Plant, and Equipment";](#)
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106. [FASAB SFFAS 10, "Accounting for Internal Use Software;"](#)
107. [FASAB SFFAS 12, "Recognition of Contingent Liabilities Arising from Litigation: An Amendment of SFFAS 5, Accounting for Liabilities of the Federal Government";](#)
108. [FASAB SFFAS 21, "Reporting Correction of Errors and Changes in Accounting Principles, Amendment of SFFAS 7, Accounting for Revenue and Other Financing Sources"](#)
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110. [FASAB SFFAS 27, "Identifying and Reporting Funds from Dedicated Collections."](#)
111. [FASAB SFFAS 29, "Heritage Assets and Stewardship Land"](#)
112. [FASAB SFFAS 31, "Accounting for Fiduciary Activities"](#)
113. [FASAB SFFAS 33: "Pensions, Other Retirement Benefits, and Other Postemployment Benefits: Reporting the Gains and Losses from Changes in Assumptions and Selecting Discount Rates and Valuation Dates"](#)
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118. [FASAB SFFAS 47, "Reporting Entity"](#)
119. [FASAB SFFAS 48, "Opening Balances for Inventory, Operating Materials and Supplies, and Stockpile Materials"](#)
120. [FASAB SFFAS 49, "Public-Private Partnerships: Disclosure Requirements"](#)
121. [FASAB SFFAS 50, "Establishing Opening Balances for General Property, Plant, and Equipment: Amending SFFAS 6, 10, and 23, and Rescinding SFFAS 35"](#)
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