

DoW 7000.14-R

DEPARTMENT OF WAR

FINANCIAL MANAGEMENT REGULATION

VOLUME 5

Disbursing 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 5 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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160 citations • 159 live hyperlinks • 1 unlinked

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Authoritative Guidance (160)

1. [19 CFR § 24.70, "Claims; deceased or incompetent creditors"](#)
2. [29 CFR § 4.187, "Recovery of underpayments"](#)
3. [29 CFR § 5.9, "Suspension of funds"](#)
4. [31 CFR § 202.1, "Scope of Regulations"](#)
5. [31 CFR § 211.1, "Withholding delivery of checks"](#)
6. [31 CFR § 211.2, "Claims for the release of withheld checks or for the proceeds thereof"](#)
7. [31 CFR § 211.3, "Exceptions"](#)
8. [31 CFR § 281.6, "Withdrawals from Treasury Accounts"](#)
9. [31 CFR § 281.7, "Limitations"](#)
10. [31 CFR Part 100, Subpart C, "Request for Examination of coin for possible Redemption"](#)
11. [31 CFR Part 202, "Depositories and Financial Agents of the Federal Government"](#)
12. [31 CFR Part 208, "Management of Federal Agency Disbursements"](#)
13. [31 CFR Part 225, "Acceptance of Bonds Secured by Government Obligations in Lieu of Bonds with Sureties"](#)
14. [31 CFR Part 245, "Claims on Account of Treasury Checks"](#)
15. [31 CFR Part 248, "Issue of Substitutes of Lost, Stolen, Destroyed, Mutilated and Defaced Checks of the United States Drawn on Accounts Maintained in Depository Banks in Foreign Countries or United States Territories or Possessions"](#)
16. [31 CFR Part 361, "Claims Pursuant to the government losses in shipment act"](#)
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18. [5 U.S.C. § 5525, "Allotment and assignment of pay"](#)
19. [5 U.S.C. § 5520a, "Garnishment of pay"](#)
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21. [10 U.S.C. § 113, "Secretary of Defense"](#)
22. [10 U.S.C. § 127b, "Emergency and extraordinary expenses"](#)
23. [10 U.S.C. § 2350j, "Burden Sharing Contributions by Designated Countries and Regional Organizations"](#)
24. [10 U.S.C. § 2773a, "Designation, Powers, and Accountability of Deputy Disbursing Officials"](#)
25. [10 U.S.C. § 2785, "Remittance addresses: regulation of alterations"](#)
26. [11 U.S.C. § 109, "Who may be a debtor"](#)
27. [12 U.S.C. § 413, "Distinctive letter and serial number of notes; cancellation of notes unfit for circulation; accounting; apportionment of credit among Federal Reserve banks"](#)
28. [15 U.S.C. § 7001, "General Rule of Validity"](#)
29. [15 U.S.C. § 7021, "Transferable Records"](#)
30. [18 U.S.C. § 286, "Conspiracy to Defraud the Government with Respect to Claims"](#)
31. [18 U.S.C. § 641, "Public Money, Property, or Records"](#)
32. [26 U.S.C. § 6331, "Levy and distraint"](#)
33. [28 U.S.C. § 1346\(b\), "United States as defendant"](#)
34. [28 U.S.C. § 2512, "Disbursing Officers, Relief"](#)
35. [28 U.S.C. §§ 2671-2680, "TORT CLAIMS PROCEDURE"](#)
36. [31 U.S.C. § 501, "Office of Management and Budget"](#)

37. [31 U.S.C. § 1346, "Commissions, councils, boards, and interagency and similar groups"](#)
38. [31 U.S.C. § 321\(b\)\(2\), "General authority of the Secretary"](#)
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43. [31 U.S.C. § 3321\(c\)\(2\), "Disbursing Authority in the Executive Branch"](#)
44. [31 U.S.C. § 3322, "Disbursing Officials"](#)
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46. [31 U.S.C. § 3325\(a\)\(1\) and \(b\), "Vouchers"](#)
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48. [31 U.S.C. § 3325, "Vouchers"](#)
49. [31 U.S.C. § 3328, "Paying checks and drafts"](#)
50. [31 U.S.C. § 3331, "Substitute checks"](#)
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54. [31 U.S.C. § 3342, "Check Cashing and Exchange Transactions"](#)
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61. [31 U.S.C. § 3528\(a\), "Responsibilities and Relief From Liability of Certifying Officials"](#)
62. [31 U.S.C. § 3528, "Responsibilities and Relief From Liability of Certifying Officials"](#)
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64. [31 U.S.C. § 3702, "Authority to settle claims"](#)
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68. [42 U.S.C. § 659, "Enforcement of individual's legal obligations to provide child support or make alimony payments"](#)
69. [Defense Federal Acquisition Regulation \(DFAR\) Subpart 232.8, "Assignment of claims"](#)
70. [DFARS 232.470, "Advance payment pool"](#)
71. [DoD \(DD\) Form 1131, "Cash Collection Voucher"](#)
72. [DoD \(DD\) Form 139, "Pay Adjustment Authorization"](#)
73. [DoD \(DD\) Form 2481, "Request for Recovery of Debt Due the United States by Salary Offset"](#)
74. [DoD \(DD\) Form 2657, "Daily Statement of Accountability"](#)
75. [DoD \(DD\) Form 2658, "Returned and Undeliverable Check/Bond Record"](#)
76. [DoD \(DD\) Form 2659, "Third Party Collection Program/Medical Services Account/Other Health Insurance"](#)
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78. [DoD \(DD\) Form 577, "Appointment/Termination Record - Authorized Signature"](#)
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80. [DoD Directive \(DoDD\) 4500.09E, "Transportation and Traffic Management"](#)
81. [DoD Directive \(DoDD\) 5118.03, "Under Secretary of Defense \(Comptroller\)/Chief Financial Officer, Department of Defense"](#)

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87. [DoD Instruction \(DoDI\) 5154.31 Volume 4, "Commercial Travel Management: DoD Government Travel Charge Card \(GTCC\) Program"](#)
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90. [DoD Instruction \(DoDI\) 7000.14, "DoD Financial Management Policy"](#)
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102. [Government Accountability Office \(GAO\) Policy and Procedures Manual for Guidance of Federal Agencies: Title 7--Fiscal Guidance, section 6.5, "Prepayment Examination of Vouchers"](#)
103. [Government Accountability Office \(GAO\)/Accounting and Information Management Division 21.3.2, "Streamlining the Payment Process While Maintaining Effective Internal Control"](#)
104. [Government Travel Charge Card Regulations Paragraph 040903, "CBA Applications"](#)
105. [Green Book, Chapter 4, "Returns"](#)
106. [Green Book, Chapter 5, "Reclamations"](#)
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108. [I TFM 2-1500, "New Account Establishment, Updating Accounts, and Description of Accounts Relating to Financial Operations."](#)
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110. [I TFM 2-3400, "Accounting For and Reporting On Cash and Investments Held Outside of the Treasury"](#)
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112. [I TFM 2-5135, "Fund Balance With Treasury Accounts"](#)
113. [I TFM 4-5000, "Requisitioning, Preparing, And Issuing Treasury Checks"](#)
114. [I TFM 4-5030.20, "Blank Check Formats"](#)
115. [I TFM 4-5030.30, "Statement Printing Options"](#)
116. [I TFM 4-5030.60, "Emergency Check Stock"](#)
117. [I TFM 4-5040.20, "Loss or Theft"](#)
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119. [I TFM 4-5045.15, "Postprint Verification of Checks Without Preprinted Check Symbol and Serial Numbers"](#)
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123. [TFM 4-6045.70, "Accounting for Collections and Payments Made to Clear Outstanding Differences"](#)
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125. [TFM 4-7030, "Available check cancellation processing"](#)
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127. [TFM 4-7045.20, "Fiscal Service Processing of UCCs"](#)
128. [TFM 4-7045.20c, Appendix 6, "DAS Message", "Status Codes/Messages Provided to the FPA or NTDO"](#)
129. [TFM 4-7050.60, "Federal Entity Reporting \(IPAC\)"](#)
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137. [TFM 4A-4000, "Requirements For Non-Treasury Disbursing Officers \(NTDOs\)"](#)
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153. [Optional Form \(OF\) 1017-G, "Journal Voucher"](#)
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155. [Standard Form \(SF\) 1080, "Voucher for Transfers Between Appropriations and/or Funds"](#)
156. [Standard Form \(SF\) 1081, "Voucher and Schedule of Withdrawals and Credits"](#)
157. [Standard Form \(SF\) 1098, "Schedule of Canceled or Undelivered Checks"](#)
158. [Standard Form \(SF\) 1219, "Statement of Accountability"](#)
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