

DoW 7000.14-R

DEPARTMENT OF WAR

FINANCIAL MANAGEMENT REGULATION

VOLUME 6

Reporting 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 6 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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92 citations • 92 live hyperlinks • 0 unlinked

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Authoritative Guidance (81)

1. [5 U.S.C., Appendix 3, section 5\(b\)](#)
2. [10 U.S.C. § 2208 "Working-Capital Funds"](#)
3. [10 U.S.C. § 2466 Limitations on the performance of depot-level maintenance of materiel](#)
4. [10 U.S.C. § 2779 "Use of funds because of fluctuations in currency exchange rates of foreign countries"](#)
5. [10 U.S.C. Chapter 169 "Military Construction and Military Family Housing"](#)
6. [10 U.S.C. § 2828 "Leasing of military family housing"](#)
7. [10 U.S.C. § 2834 "Participation in Department of State housing pools"](#)
8. [10 U.S.C. § 2835 "Long-term leasing of military family housing to be constructed"](#)
9. [10 U.S.C. § 2836 "Military housing rental guarantee program"](#)
10. [10 U.S.C. § 2837 "Housing Requirements and Market Analysis"](#)
11. [12 U.S.C. § 1701 "Limitation on interest rates of insured mortgages; terms of sales"](#)
12. [31 U.S.C. § 902 "Authority and functions of agency Chief Financial Officers"](#)
13. [31 U.S.C. § 1501\(a\) "Documentary evidence requirement for Government obligations"](#)
14. [31 U.S.C. § 1512\(d\) "Apportionment and Reserves"](#)
15. [31 U.S.C. § 1517\(a\) "Prohibited Obligations and Expenditures"](#)
16. [31 U.S.C. § 1552 "Procedure for Appropriation Accounts Available for Definite Periods"](#)
17. [31 U.S.C. § 1554\(b\) "Audit, control, and reporting"](#)
18. [31 U.S.C. § 3512 "Executive agency accounting and other financial management reports and plans"; with emphasis on sections 801 – 807 \(FFMIA\)"](#)
19. [31 U.S.C. § 3515 "Financial statements of agencies"](#)
20. [31 U.S.C. § 3516 "Reports consolidation"](#)
21. [SFFAS 1, "Accounting for Selected Assets and Liabilities"](#)
22. [SFFAS 3 "Accounting for Inventory and Related Property"](#)
23. [SFFAS 6 "Accounting for Property, Plant, and Equipment"](#)
24. [SFFAS 4, "Managerial Cost Accounting Standards and Concepts"](#)
25. [SFFAS 5, "Accounting for Liabilities of The Federal Government"](#)
26. [SFFAS 7, "Accounting for Revenue and Other Financing Sources"](#)
27. [SFFAS 12, "Recognition of Contingent Liabilities"](#)
28. [SFFAS 15, "Management's Discussion and Analysis"](#)
29. [SFFAS 21, "Reporting Corrections of Errors and Changes in Accounting Principles"](#)
30. [SFFAS 27, "Identifying and Reporting Funds from Dedicated Collections"](#)
31. [SFFAS 29, "Heritage Assets and Stewardship Land"](#)
32. [SFFAS 31, "Accounting for Fiduciary Activities"](#)
33. [SFFAS 33, "Pensions, Other Retirement Benefits, and Other Postemployment Benefits"](#)
34. [SFFAS 34, "The Hierarchy of Generally Accepted Accounting Principles"](#)
35. [SFFAS 42, "Deferred Maintenance and Repairs"](#)
36. [SFFAS 43, "Funds from Dedicated Collections"](#)
37. [SFFAS 47, "Reporting Entity"](#)
38. [SFFAS 49, "Public-Private Partnerships"](#)
39. [SFFAS 50, "Establishing Opening Balances for General Property, Plant, and Equipment"](#)

40. [SFFAS 55, "Amending Inter-entity Cost Provisions"](#)
41. [SFFAS 59, "Accounting and Reporting of Government Land"](#)
42. [SFFAC 3, "Management's Discussion and Analysis"](#)
43. [SFFAC 9, "Materiality"](#)
44. [DoD Instruction \(DoDI\) 4165.14 Real Property Inventory and Reporting](#)
45. [DoDI 5000.64 Accountability And Management Of Dod Equipment And Other Accountable Property](#)
46. [DoDI 8510.01 Risk Management Framework for DoD Systems](#)
47. [Defense Federal Acquisition Regulation Supplement \(DFARS\)](#)
48. [DoD Directive \(DoDD\) 2010.5 "The North Atlantic Treaty Organization Security Investment Program"](#)
49. [DoD Directive 4120.15 / 4120.15-L](#)
50. [Federal Information System Controls Audit Manual \(FISCAM\)](#)
51. [Financial Audit Manual \(FAM\)](#)
52. [Treasury Financial Manual \(TFM\)](#)
53. [TFM, Volume 1, Part 2, Chapter 4700](#)
54. [Federal Account Symbols and Titles \(FAST\) Book](#)
55. [DSCA 5105.38-M, Security Assistance Management Manual \(SAMM\)](#)
56. [Chief Financial Officers Act of 1990 \(CFO Act\)](#)
57. [Federal Credit Reform Act \(FCRA\) of 1990](#)
58. [Federal Financial Management Improvement Act of 1996 \(FFMIA\)](#)
59. [Federal Managers' Financial Integrity Act of 1982 \(FMFIA\)](#)
60. [Government Management Reform Act of 1994](#)
61. [Government Performance and Results Act of 1993 \(GPRA\)](#)
62. [GPRA Modernization Act of 2010 \(GPRAMA\)](#)
63. [Payment Integrity Information Act](#)
64. [Federal Civil Penalties Inflation Adjustment Act Improvements Act of 2015](#)
65. [Antideficiency Act](#)
66. [Arms Export Control Act \(AECA\) of 1976](#)
67. [Digital Accountability and Transparency Act \(DATA Act\)](#)
68. [DoD Appropriation Act of 1979 \(Public Law 95-457\)](#)
69. [DoD Appropriations Act \(Title VIII, "General Provisions"\)](#)
70. [Federal Financial Management Improvement Act](#)
71. [Foreign Assistance Act \(FAA\) of 1961](#)
72. [Prompt Payment Act](#)
73. [Office of Management and Budget \(OMB\) Statistical Directive 19](#)
74. [OMB Circular A-11, "Preparation, Submission, and Execution of the Budget"](#)
75. [OMB Circular A-25, "User Charges"](#)
76. [OMB Circular A-123, "Management's Responsibility for ERM and Internal Control"](#)
77. [OMB Circular A-136, "Financial Reporting Requirements"](#)
78. [OMB Bulletin, "Audit Requirements for Federal Financial Statements"](#)
79. [OUSD\(C\)/CFO "DoD Financial Statement Audit Requirements and Overview Guide" \(CAC-required\)](#)
80. [OUSD\(C\)/CFO "DoD Internal Control Over Financial Reporting Guide" \(CAC-required\)](#)
81. [United States Standard General Ledger \(USSGL\)](#)

Other References (11)

82. [OUSD\(C\) DCFO Memo "Accounting Scenario for Gains and Losses on Foreign Currency Rate Fluctuations under DoD Centrally Managed Account 097*0803, Foreign Currency Fluctuation, Construction, Defense"](#)
83. [Central Accounting Reporting System \(CARS\)](#)

84. [DATA Quality Playbook](#)
85. [G-Invoicing](#)
86. [Governmentwide Treasury Account Symbol \(GTAS\)](#)
87. [Standard Financial Information Structure \(SFIS\)](#)
88. [Standard Form \(SF\) 133, Report on Budget Execution and Budgetary Resources](#)
89. [OMB MAX Federal Community](#)
90. [OMB M-13-09, "Fiscal Year 2013 PortfolioStat Guidance"](#)
91. [OMB M-19-16, "Centralized Mission Support Capabilities for the Federal Government"](#)
92. [War Data Platform IGT Resources/Toolkit](#)

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

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