

DoW 7000.14-R
DEPARTMENT OF WAR
FINANCIAL MANAGEMENT REGULATION

CONSOLIDATED AUTHORITATIVE GUIDANCE
By Volume

As of September 2026
Under Secretary of War (Comptroller)

PURPOSE

This document consolidates the Authoritative Guidance cited in each volume of the Department of War Financial Management Regulation (DoW 7000.14-R). It is organized by FMR volume to support policy research, audit readiness, and day-to-day financial management operations.

HOW TO USE THIS DOCUMENT

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VOLUME 1

General Financial Management Information, Systems, and Requirements

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Volume 1 – General Financial Management Information, Systems, and Requirements

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

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46. American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct, Part 1.320.020
47. Government Management Reform Act (GMRA) of 1994
48. Government Performance and Results Act (GPRA) of 1993
49. GPRA Modernization Act of 2010
50. NIST Special Publication 800-53, Revision 5, “Security and Privacy Controls for Information Systems and Organizations”
51. 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”
52. Chief Financial Officers (CFO) Act of 1990
53. Federal Financial Management Improvement Act (FFMIA) of 1996
54. Standard Financial Information Structure (SFIS)
55. Deputy’s Management Action Group
56. Defense Business Council
57. National Archives and Records Administration (NARA) GRS 1.1, “Financial Management and Reporting Records
58. Federal Records Officer

VOLUME 2

Budget Formulation and Presentation

56 citations | DoW 7000.14-R

Volume 2 – Budget Formulation and Presentation

Authoritative Guidance (55)

1. [10 U.S.C. Chapter 169, "Military Construction and Military Family Housing"](#)
2. [10 U.S.C. Chapter 169, Subchapter IV, "Alternative Authority for Acquisition and Improvement of Military Housing"](#)
3. [10 U.S.C. § 113, "Secretary of Defense"](#)
4. [10 U.S.C. § 119a, "Programs managed under alternative compensatory control measures: congressional oversight"](#)
5. [10 U.S.C. § 131, "Office of the Secretary of Defense"](#)
6. [10 U.S.C. § 127, "Emergency and extraordinary expenses"](#)
7. [10 U.S.C. § 2208, "Working-capital funds"](#)
8. [10 U.S.C. § 2222, "Defense business systems: business process reengineering; enterprise architecture; management"](#)
9. [10 U.S.C. § 2353, "Contracts: acquisition, construction, or furnishing of test facilities and equipment"](#)
10. [10 U.S.C. § 2474, "Centers of Industrial and Technical Excellence: designation; public-private partnerships"](#)
11. [10 U.S.C. § 2484, "Commissary stores: merchandise that may be sold; uniform surcharges and pricing"](#)
12. [10 U.S.C. § 2674, "Operation and control of Pentagon Reservation and defense facilities in National Capital Region"](#)
13. [10 U.S.C. § 2773b, "Parking of funds: prohibition; penalties"](#)
14. [10 U.S.C. § 2804, "Contingency construction"](#)
15. [10 U.S.C. § 2805, "Unspecified minor construction"](#)
16. [10 U.S.C. § 2806, "Contributions for North Atlantic Treaty Organizations Security Investment"](#)
17. [10 U.S.C. § 2807, "Architectural and engineering services and construction design"](#)
18. [10 U.S.C. § 2810, "Military construction projects for innovation, research, development, test, and evaluation"](#)
19. [10 U.S.C. § 2851a, "Supervision of military housing by Chief Housing Officer"](#)
20. [10 U.S.C. § 3069, "Buy-to-budget acquisition: end items"](#)
21. [10 U.S.C. § 3501, "Multiyear contracts: acquisition of property"](#)
22. [22 U.S.C. Chapter 39, "Arms Export Control"](#)
23. [31 U.S.C. § 1105, "Budget contents and submission to Congress"](#)
24. [31 U.S.C. § 1341, "Limitations on expending and obligating amounts"](#)
25. [31 U.S.C. § 1342, "Limitation on voluntary services"](#)
26. [31 U.S.C. § 1517, "Prohibited obligations and expenditure"](#)
27. [31 U.S.C. § 1553, "Availability of appropriation accounts to pay obligations"](#)
28. [50 U.S.C. § 98h, "National Defense Stockpile Transaction Fund"](#)
29. [P.L. 100-463, "Fiscal Year 1989 DoD Appropriations Act"](#)
30. [P.L. 100-526, "Title II - Closure and Realignment of Military Installations"](#)
31. [P.L. 101-510, "Title XXIX - Defense Base Closures and Realignments"](#)
32. [P.L. 107-107, "FY 2002 NDAA"](#)
33. [P.L. 113-66, "FY 2014 NDAA"](#)
34. [P.L. 235, "National Security Act of 1947"](#)
35. [FY 2013 National Defense Authorization Act Section 2711](#)

36. [Executive Order \(EO\) 12333, "United States Intelligence Activities"](#)
37. [EO 12958, "Classified National Security Information"](#)
38. [Office of Management and Budget Circular A-11 \(OMB Circular A-11\), "Preparation, Submission, and Execution of the Budget"](#)
39. [DoDD 2010.05, "The North Atlantic Treaty Organization Security Investment Program"](#)
40. [DoDD 3200.11, "Major Range and Test Facility Base \(MRTFB\)"](#)
41. [DoDD 4165.50E, "Homeowners Assistance Program \(HAP\)"](#)
42. [DoDD 4275.5, "Acquisition and Management of Industrial Resources"](#)
43. [DoDD 5205.12, "Military Intelligence Program"](#)
44. [DoDI 4000.19, "Support Agreements"](#)
45. [DoDI 4165.63, "DoD Housing"](#)
46. [DoWI 5000.02, "Operation of the Adaptive Acquisition Framework"](#)
47. [DoDI 5000.75, "Business Systems Requirements and Acquisition"](#)
48. [DoDI 5000.76, "Accountability and Management of Internal Use Software \(IUS\)"](#)
49. [DoDI 5000.85, "Major Capability Acquisition"](#)
50. [DoDM 4140.01 Volume 9, "DoD Supply Chain Material Management Procedures: Materiel Programs"](#)
51. [DoDM 4165.63, "DoD Housing Management"](#)
52. [FAR 17.106-3\(e\), "Special procedures applicable to DoD, NASA, and the Coast Guard"](#)
53. [Defense FAR Supplement \(DFARS\) Parts 249.501-70, "Special Termination Costs"](#)
54. [DFARS Parts 252.249-7000, "Special Termination Costs"](#)
55. [Intelligence Community Directive 104, \(ICD 104\), "NIP Budget Formulation, Execution, and Performance Evaluation"](#)

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56. DoD Financial Management for Sensitive Activities Security Classification Guide (FM-SA SCG)

VOLUME 3

Budget Execution – Availability and Use of Budgetary Resources

78 citations | DoW 7000.14-R

Volume 3 – Budget Execution – Availability and Use of Budgetary Resources

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”](#)
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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"](#)

VOLUME 4

Accounting Policy

181 citations | DoW 7000.14-R

Volume 4 – Accounting Policy

Authoritative Guidance (166)

1. 10 U.S.C § 127, “Emergency and extraordinary expenses”
2. 10 U.S.C §§ 1111-1117 “Department of Defense Medicare-Eligible Retiree Health Care Fund”
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
9. 10 U.S.C. § 2553, “Equipment and services: Presidential inaugural ceremonies” – Applicable to WCF only
10. 10 U.S.C. § 2554, “Equipment and other services: Boy Scout Jamborees” – Applicable to WCF only.
11. 10 U.S.C. § 2556, “Shelter for homeless; incidental services”, – Applicable to WCF only
12. 10 U.S.C. § 2557, “Excess nonlethal supplies, availability for humanitarian relief, domestic emergency assistance, and homeless veterans assistance” – Applicable to WCF only.
13. 10 U.S.C. § 2667, “Leases: non-excess property of military departments and Defense Agencies” – Applicable to WCF only.
14. 10 U.S.C. § 2674, “Operation and control of Pentagon Reservation and defense facilities in National Capital Region;”
15. 10 U.S.C. § 2682; “Facilities for defense agencies”
16. 10 U.S.C. § 2701, “Environmental Restoration Program”
17. 10 U.S.C. § 2721; “Property records: maintenance on quantitative and monetary basis”;
18. 10 U.S.C § 2875, “Investments.”
19. 22 U.S.C. § 2318, “Special authority”, – Applicable to WCF only.
20. 22 U.S.C. § 2761, “Sales from stocks”, – Applicable to WCF only.

21. 22 U.S.C. § 2767 "Authority of President to enter into cooperative projects with friendly foreign countries"
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;"
26. 31 U.S.C. § 1552(a), 1555, 3321, 3351-3558, 3711, and 3717.
27. 31 U.S.C. § 3324 "Advances;"
28. 31 U.S.C. § 6101, "Definitions" (Includes definitions for domestic assistance programs;)
29. 31 U.S.C. § 6302, "Definitions" (Using Procurement Contracts and Grant and Cooperative Agreements);
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31. 31 U.S.C. § 6304, "Using Grant Agreements;"
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33. 31 U.S.C. §240.12(a), "Processing of checks. Federal Reserve Banks;"
34. 40 CFR § 266.202 "Recyclable Materials Used in a Manner Constituting Disposal"
35. 40 U.S.C. § 503, "Exchange or sale of similar items" – Applicable to WCF only.
36. 40 CFR § 574, "Other rules regarding proceeds"
37. 40 CFR § 571, "General rules for deposit and use of proceeds"
38. 41 U.S.C. § 7103, "Decision by contracting officer"
39. 41 U.S.C. § 7104(a) "Contractor's right of appeal from decision by contracting officer"
40. 42 U.S.C. § 2651.
41. 42 U.S.C. § 9607, "The Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA);"
42. 48 CFR § 46.501, "General;"
43. 48 CFR § 52.247.29, "F.o.b. Origin;"
44. 48 CFR § 52.247.34, "F.o.b. Destination;"
45. 50 U.S.C. § 1521, "Destruction of existing stockpile of lethal chemical agents and munitions;"
46. 50 U.S.C. Subchapter III, "Acquisition and development of Strategic Raw Materials" – Applicable to NSF only.
47. 54 U.S.C. § 306131, "Standards and Guidelines";
48. Public Law, 116-117, PIIA
49. Title 32 Code of Federal Regulations (CFR), Part 239 "Homeowners Assistance Program – Application Processing"
50. Title 41, Code of Federal Regulations, part 102-75 (41 CFR 102-75); "Real Property Disposal;"
51. Title 42 United States Code (U.S.C.), section 3374;

52. Title 5 United States Code Section 6303 “Annual leave; accrual;”
53. Title 5, Code of Federal Regulations, Section 1315.9 (5 CFR § 1315.9), “Required documentation;”
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55. Defense Logistics Manual (DLM) 4000.25, “Defense Logistics Management Standards.”
56. DoD Directive (DoDD) 3025.18, “Defense Support of Civil Authorities (DSCA)” – Applicable to WCF only.
57. DoDD 4165.06, “Real Property;”
58. DoDD 4165.50E, “Homeowners Assistance Program” (HAP)
59. DoDD 5100.46, “Foreign Disaster Relief (FDR)” – Applicable to WCF only.
60. DoDD 5105.65, “Defense Security Cooperation Agency (DSCA)” – Applicable to both GF and WCF
61. DoDD 5110.04, “Washington Headquarters Services;”
62. DoD Instruction (DoDI) 1015.15, “Establishment, Management, and Control of Nonappropriated Fund Instrumentalities and Financial Management of Supporting Resources.”
63. DoDI 1338.18, “Armed Forces Clothing Monetary Allowance Procedures” – Applicable to WCF only.
64. DoDI 3025.21, “Defense Support of Civilian Law Enforcement Agencies” – Applicable to WCF only.
65. DoDI 3110.06, “War Reserve Materiel (WRM) Policy” – Applicable to WCF only.
66. DoDI 4000.19, “Support Agreements;”
67. DoDI 4140.63, “Management of DoD Clothing and Textiles (Class II)” – Applicable to WCF only.
68. DoDI 4165.14, “Real Property Inventory and Forecasting;”
69. DoDI 4165.70, “Real Property Management;”
70. DoDI 4165.71, “Real Property Acquisition;”
71. DoDI 4165.72, “Real Property Disposal;”
72. DoDI 4715.05, “Environmental Compliance at Installations Outside the United States;”
73. DoDI 4715.06, “Environmental Compliance in the United States;”
74. DoDI 4715.07, “Defense Environmental Restoration Program (DERP);”
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76. DoDI 4715.16, “Cultural Resources Management”; and
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78. DoDI 5000.61, “DoD Modeling and Simulation Verification, Validation, and Accreditation ;”
79. DoDI 5000.64, “Accountability and Management of DoD Equipment and Other Accountable Property”; and
80. DoDI 5000.75; “Business Systems Requirements and Acquisition”

81. DoDI 5000.76; “Accountability and Management of Internal Use Software (IUS).”
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83. DoDI 5530.03, “International Agreements;”
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86. DoDM 4160.21, “Defense Materiel Disposition: Disposal Guidance and Procedures”
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VOLUME 7A

Military Pay Policy – Active Duty and Reserve Pay

235 citations | DoW 7000.14-R

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3. 5 U.S.C. § 5520a(k) Relates to involuntary allotments for commercial debts.
4. 5 U.S.C. § 5537 Concerns deductions for jury duty fees.
5. 5 U.S.C. § 8140 Relates to disability benefits for cadets and midshipmen.
6. 5 U.S.C. § 8432 Relates to TSP loan repayments.
7. 5 U.S.C. § 8432b Relates to TSP catch-up contributions.
8. 5 U.S.C. § 8432d Relates to Roth TSP contributions.
9. 10 U.S.C. § 101(a)(13)(B) (Relates reserve components and impacts which deployments qualify for the allowance.
10. 10 U.S.C. § 1077 Dependent's Medical Care Act, relevant to housing allowance eligibility when a dependent is hospitalized.
11. 10 U.S.C. § 12304b Authorizes the call-up of reserve forces.
12. 10 U.S.C. § 1409(b) United States Code section referenced in relation to hardship extensions of BRS enrollment periods.
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14. 10 U.S.C. § 1476 Details eligibility for death gratuity after discharge or release from duty.
15. 10 U.S.C. § 1477 Specifies order of precedence for death gratuity beneficiaries.
16. 10 U.S.C. § 1478(a) Sets the amount of the death gratuity.
17. 10 U.S.C. § 1479 Outlines procedures for designating and determining beneficiaries for death gratuity.
18. 10 U.S.C. § 1480(a) Prohibits death gratuity payment for death resulting from lawful punishment.
19. 10 U.S.C. § 1480(b) Specifies conditions for death gratuity payment after discharge.
20. 10 U.S.C. § 1480(e) Sets time limits for filing death gratuity claims for beneficiaries under 21.
21. 10 U.S.C. § 2005(a)(3) Relates to repayment of SROTC SPB.
22. 10 U.S.C. § 2103a Authorizes agreements for SROTC members and subsistence allowance.
23. 10 U.S.C. § 2104(b)(6)(A) and (B) Relates to pay for SROTC cadets and midshipmen.
24. 10 U.S.C. § 2109 Concerns disability benefits for SROTC members.
25. 10 U.S.C. § 2771 Governs settlement of deceased members' accounts.

26. 10 U.S.C. § 2830 Relates to provision of government quarters.
27. 10 U.S.C. § 2881a Authorizes the Navy's barracks privatization test and associated special BAH-Partial rate.
28. 10 U.S.C. § 701(f) United States Code section pertaining to leave accrual for members in a missing status.
29. 10 U.S.C. § 705 Rest and Recuperation Absence: Qualified Members Extending Duty at Designated Locaitons Overseas
30. 10 U.S.C. § 7434 Concerns pay and allowances for the Superintendent of the U.S. Military Academy.
31. 10 U.S.C. § 7435(b) Concerns pay and allowances for the Dean of the Academic Board at the U.S. Military Academy.
32. 10 U.S.C. § 7441 Authorizes leave of absence for faculty and officers at the U.S. Military Academy.
33. 10 U.S.C. § 8451a Concerns pay and allowances for the Superintendent of the U.S. Naval Academy.
34. 10 U.S.C. § 857(a) & (b) Defines the start date of confinement imposed by court-martial sentence.
35. 10 U.S.C. § 939 Authorizes deductions for damages to private property.
36. 10 U.S.C. § 9434 Concerns pay and allowances for the Superintendent of the U.S. Air Force Academy.
37. 10 U.S.C. § 9435 Concerns pay and allowances for the Dean of the Faculty at the U.S. Air Force Academy.
38. 10 U.S.C. § 9441 Authorizes leave of absence for faculty and officers at the U.S. Air Force Academy.
39. 10 U.S.C. § 991 Authorizes the high-deployment allowance and defines deployment.
40. 10 U.S.C. §§ 1475-1480 Concerns death gratuity and payments to beneficiaries of deceased SROTC members.
41. 10 U.S.C. §§ 2871-2885 Authorizes privatized housing on or near military installations.
42. 10 U.S.C. §§ 7431-7462 Relates to the U.S. Military Academy.
43. 10 U.S.C. §§ 7436(a) Concerns pay and allowances for Permanent Professors at the U.S. Military and Air Force Academies.
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50. 26 U.S.C. § 112(d)(1) United States Code governing tax withholding for members in missing status.

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54. 26 U.S.C. § 3402 Concerns Federal Income Tax Withholding.
55. 26 U.S.C. § 402(g) United States Code section related to annual elective deferral contribution limits for TSP.
56. 26 U.S.C. § 415(c) United States Code section related to annual additions limits for TSP contributions, especially for members serving in a combat zone.
57. 26 U.S.C. § 6205 Relates to adjustments for overpayment of taxes.
58. 26 U.S.C. § 6331 Authorizes IRS tax levy and distraint
59. 26 U.S.C. § 6334 Authorizes IRS Property exempt from levy
60. 31 U.S.C. § 3702 Addresses time limits for claims against the government.
61. 31 U.S.C. § 3713 Establishes priority of government claims in bankruptcy cases.
62. 31 U.S.C. § 3716 Relates to the administrative offset of debts owed to the United States.
63. 37 U.S.C. § 1006(d) Concerns advance pay and its treatment upon death.
64. 37 U.S.C. § 1006(h) Addresses early payment of pay and allowances and their treatment upon death.
65. 37 U.S.C. § 1007(c) Relates to deductions for indebtedness to the United States.
66. 37 U.S.C. § 1007(h) Authorizes deductions for service relief societies.
67. 37 U.S.C. § 1007(i) Authorizes deductions for the Armed Forces Retirement Homes.
68. 37 U.S.C. § 1009(c)(2) Defines the BAH-Partial rate based on the BAQ rate as of December 31, 1997.
69. 37 U.S.C. § 203(b) Relates to additional pay for Permanent Professors with over 36 years of service.
70. 37 U.S.C. § 203(c) Authorizes pay for cadets and midshipmen at service academies and during SROTC training.
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72. 37 U.S.C. § 204(g) & (h) Pertains to offsets for incapacitation pay for Reserve Component members.
73. 37 U.S.C. § 206 Governs basic pay for Reserve Component service members.
74. 37 U.S.C. § 207 Relates to special pay provisions for band officers.
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76. 37 U.S.C. § 209(a) Authorizes subsistence allowance for SROTC members.
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80. 37 U.S.C. § 351(g) Termination of Authority
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82. 37 U.S.C. § 353 Skill Incentive Pay or Proficiency Bonus
83. 37 U.S.C. § 353(b) Skill Proficiency Bonus
84. 37 U.S.C. § 353(b)(2) Relates to monthly subsistence allowance during SROTC SPB period.
85. 37 U.S.C. § 353(c) Maximum Amounts and Methods of Payment
86. 37 U.S.C. § 353(d) Certified Proficiency for Proficiency Bonus
87. 37 U.S.C. § 353(e) Written Agreement
88. 37 U.S.C. § 353(f) Authorizes the SROTC Skill Proficiency Bonus (SPB).
89. 37 U.S.C. § 353(g) Relates to repayment of SROTC SPB.
90. 37 U.S.C. § 353(h) Relationship To Other Pays and Allowances
91. 37 U.S.C. § 353(i) Termination of Authority
92. 37 U.S.C. § 372 Continuation of Pays During Hospitalization and Rehabilitation Resulting From Wounds, Injury, or Illness Incurred on Duty in a Hostile Fire Area or Exposed to an Event of Hostile Fire or Hostile Action
93. 37 U.S.C. § 372 Relates to continuation of HDIP during hospitalization and rehabilitation for injuries/illness sustained in a combat zone.
94. 37 U.S.C. § 373 Concerns repayment of unearned or overpaid incentive pay.
95. 37 U.S.C. § 373 Repayment of Unearned Portion of Bonus, Incentive Pay, or Similar Benefit, and Termination of Remaining Payments, When Conditions of Payment Not Met
96. 37 U.S.C. § 403 Pertains to Basic Allowance for Housing (BAH) and Overseas Housing Allowance (OHA).
97. 37 U.S.C. § 403(a) Authorizes advance BAH payments. Authorizes BAH location rate flexibility for certain members with dependents PCSing within the United States.
98. 37 U.S.C. § 403(b)(7) & (8) Relates to temporary BAH increases in disaster areas or installations with sudden increases in personnel.
99. 37 U.S.C. § 403(g)(3) Relates to housing allowances for Reserve Component members.
100. 37 U.S.C. § 403(g)(6)(C)(iii) Concerns BAH/OHA eligibility for Reserve Component members with extended active duty.
101. 37 U.S.C. § 403(l) Authorizes housing allowance continuation for surviving dependents.
102. 37 U.S.C. § 403(n) & (o) Relates to BAH-Partial.
103. 37 U.S.C. § 403b Authorizes CONUS COLA and provides general guidelines.
104. 37 U.S.C. § 403b(c) Defines high-cost areas for CONUS COLA purposes.

105. 37 U.S.C. § 421 Stipulates that a dependent on active duty entitled to basic pay cannot be a dependent for housing allowance purposes (cited regarding dual-military couples).
106. 37 U.S.C. § 422 Authorizes travel and transportation allowances for SROTC members.
107. 37 U.S.C. § 423 Validity of Allowance Payments Based on Purported Marriages
108. 37 U.S.C. § 424 Relates to the pay of band leaders.
109. 37 U.S.C. § 424(d) Concerns pay and allowances for the second leader of the Naval Academy Band.
110. 37 U.S.C. § 427(a)(2) Relates to Family Separation Allowance (FSA) eligibility.
111. 37 U.S.C. § 436 Authorizes the high-deployment allowance and sets the maximum monthly rate.
112. 37 U.S.C. § 439 Special Compensation: Members of the Uniformed Services with Catastrophic Injuries or Illnesses Requiring Assistance in Everyday Living
113. 37 U.S.C. § 452 United States Code sections pertaining to pay and allowances which accrue to missing members as outlined in Table 34-1.
114. 37 U.S.C. § 453(c) Deals with movement of personal property and household goods, relevant to housing allowance termination in certain cases.
115. 37 U.S.C. § 501(d) Addresses unpaid pay and allowances at death.
116. 37 U.S.C. § 501(h) United States Code section related to the payment of accrued leave upon return from missing status.
117. 37 U.S.C. § 551(3) United States Code section relating to per diem allowances for missing members.
118. 37 U.S.C. § 558 United States Code sections pertaining to pay and allowances which accrue to missing members as outlined in Table 34-1.
119. 37 U.S.C. § 701 General authority for military pay allotments.
120. 37 U.S.C. § 701 Authorizes allotments for emergency support of dependents.
121. 37 U.S.C. § 703 Authorizes allotments for government insurance.
122. 37 U.S.C. § 704 Authorizes allotments for repayment of debts.
123. 37 U.S.C. § 706 Authorizes allotments for purchase of U.S. Savings Bonds.
124. 37 U.S.C. §§ 413-414 Authorizes Personal Money Allowance for certain officers and enlisted members.
125. 37 U.S.C. §§ 551-553 United States Code sections pertaining to pay and allowances which accrue to missing members as outlined in Table 34-1.
126. 37 U.S.C. §§ 555 and 556 United States Code sections pertaining to the review of a missing person's case after 12 months and the process for making a finding of death.
127. 37 U.S.C. §§ 601-604 Provides the legal basis for payments on behalf of mentally incompetent service members.
128. 38 U.S.C. § 1969 Relates to Servicemembers' Group Life Insurance (SGLI).

129. 38 U.S.C. § 3011(b) Concerns reductions in pay for educational benefits under the Montgomery G.I. Bill.
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134. 42 U.S.C. § 430 Relates to collection and payment of Social Security taxes.
135. 42 U.S.C. § 659 Relates to garnishment for child support.
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137. 26 C.F.R. § 1.152-1 Defines support for tax purposes, used in determining dependency for housing allowance.
138. 26 C.F.R. § 1.62-2 Relates to the taxability of allowances.
139. 26 C.F.R. § 31.3401(a)-1 Deals with income tax withholding.
140. 31 C.F.R. § 215.8 Relates to withholding of state income tax from federal payments.
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143. Air Force Instruction 36-3002 Air Force instruction for casualty accounting, reporting, and notification.
144. Air Force Manual (AFMAN) 10-3500V1 Outlines Air Force Special Warfare Training Program and critical skills for SWSIP.
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159. Defense Office of Hearings and Appeals Claims Case No. 02082608 (Provides specific precedent or guidance related to payments for legally incapacitated beneficiaries)
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161. Department of State Standardized Regulations (DSSR) § 130 Relates to Living Quarters Allowance (LQA) for civilian employees.
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164. Department of the Treasury Internal Revenue Service Publication 15-A Provides information on employer's supplemental tax guide.
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167. Deputy Secretary of Defense Memo (November 7, 2022) Aspects of payments for mentally incompetent members, including circumstances before entry on active duty, finality of payments, and restrictions on fees.

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173. DFAS Office of General Counsel (OGC) Memo (March 11, 2024) Payments for mentally incompetent members, including circumstances before entry on active duty, finality of payments, and restrictions on fees.
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178. DoD Instruction 1241.01 Addresses Reserve Component Line of Duty determinations for medical/dental treatment and incapacitation pay, including housing allowance eligibility.
179. DoD Instruction 1315.18 Procedures for Military Personnel Assignments. Addresses concurrent travel, non-concurrent travel, and housing flexibility options (cited regarding FSH, BAH location rate flexibility).
180. DoD Instruction 1315.18 Procedures for Military Personnel Assignments. Addresses concurrent travel, non-concurrent travel, and housing flexibility options.
181. DoD Instruction 1327.06 Leave and Liberty Policy and Procedures.
182. DoD Instruction 1336.07 Provides guidance on PERSTEMPO (Personnel Tempo) events and categories.
183. DoD Instruction 1340.09 Provides detailed requirements and guidance for HDIP, including performance requirements for various hazardous duties. Hazard Pay Program.
184. DoD Instruction 1340.26 Assignment Pay or Special Duty Pays. Provides guidance on Hardship Duty Pay – Location (HDP-L).
185. DoD Instruction 1340.27 Military Foreign Language Skill Proficiency Bonuses.
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189. DoD Instruction 8260.03 Referenced in relation to how operations are recorded, likely for tracking deployment time.
190. DoD MIHA Process Guide Provides rules and guidance for Move-In Housing Allowance (MIHA).
191. DoD Overseas Station and Housing Allowance Process Guide Provides procedures for managing overseas housing allowances.
192. Executive Order 13294 Regarding military pay and allowances.
193. Holm Center Instructions 65-101 Air Force instructions concerning ROTC pay, allowances, and textbook allowances.
194. IRS Publication 15 (Circular E) Employer's Tax Guide, providing instructions on FICA withholding and reporting.
195. IRS Publication 501 (2023) Provides information on exemptions, standard deduction, and filing information, relevant to computing support.
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197. Joint Travel Regulations (JTR) Provides guidance on travel and transportation, including PCS moves, dependent travel, and evacuation allowances.
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200. Marine Corps Total Force System Personnel Reporting Instructions Manual Provides instructions on subsistence allowance for the Marine Corps Platoon Leaders Class.
201. MCO 4600.7A, Marine Corps Transportation Manual Marine Corps order and manual relating to transportation of dependents, household goods, and personal effects.
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203. Military Personnel Management (MILPERSMAN) 1770 series Navy regulations for casualty accounting, reporting, and notification.
204. Mills v. Secretary of the Army, 371 F. Supp. 3d 423, 429 (S.D. Ohio 2019) Court case that provides precedent for interpreting the allocation of death gratuity percentages.
205. MILPERSMAN 1220-260 Diving Requalification
206. MILPERSMAN 1770 series Navy regulations for casualty accounting, reporting, and notification.
207. MILPERSMAN 1770-280 Navy personnel manual regarding death gratuity claims.
208. MILPERSMAN 4050 and MILPERSMAN 4650 series Navy regulations relating to transportation of dependents, household goods, and personal effects.

- 209. National Defense Authorization Act for Fiscal Year 1988 Public Law 100-180 § 621, December 4, 1987 Restructing of Career Sea Pay
- 210. National Defense Authorization Act for Fiscal Year 2008 Public Law 110-181, §§ 661 Consolidation of Special Pay, Incentive Pay, and Bonus Authorities
- 211. National Defense Authorization Act for Fiscal Year 2019 Public Law 115-232, § 601 Impact pay and allowances.
- 212. National Defense Authorization Act for Fiscal Year 2020, Public Law 116-92, §§ 605 Authorizes temporary BAH increases and 952, United States Space Force.
- 213. National Defense Authorization Act for Fiscal Year 2021 Public Law 116-283 § 923(d)(9)(A)(i) Relates to defense spending and could impact pay and allowances.
- 214. National Defense Authorization Act for Fiscal Year 2024 (Public Law 118-31) CONUS COLA, such as funding or eligibility criteria, § 613(d)(6) Sets the duration of authority for HDIP, SWSIP, and NSW SKIP, 613(d)(8) Sets the duration of authority for the SROTC SPB.
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- 216. Navy Military Personnel Manual 7220-114, CH-77 Provides information on NSW SKIP.
- 217. NSTC Manual 1533.2A Series Navy regulations concerning NROTC pay and allowances.
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- 220. OASD (M&RA) Memo (May 5, 2020) Provides guidance on CONUS COLA in situations of early return of dependents.
- 221. OASD (Manpower and Reserve Affairs) Memo (October 13, 2021) Guidance for NSW SKIP.
- 222. OASD (Personnel & Readiness) Memo (August 22, 2005) (Relates to subsistence allowance)
- 223. OASD (Personnel and Readiness) Memo (October 15, 2018) Guidance for NSW SKIP.
- 224. OASD Memo (July 24, 2001)
- 225. OASD Memo for Assistant Secretary of the Air Force for Manpower and Reserve Affairs (M&RA) (April 15, 2021) Guidance for SWSIP.
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- 227. OASD Readiness Memo, November 25, 2019 Foreign Language Testing - Interim Guidance Regarding Assignment of Two Modality Scores of the Oral Proficiency Interview
- 228. OPNAV Instruction 4700.8L Trials, Acceptance, Commissioning, Fitting Out, SHAKEDOWN AND POST-SHAKEDOWN AVAILABILITY OF U.S. NAVAL SHIPS UNDERGOING CONSTRUCTION OR CONVERSION
- 229. OPNAV Instruction 7220.14 CAREER SEA PAY AND CAREER SEA PAY PREMIUM

- 230. OPNAV Instruction 7220.4 series Specifies criteria for flight operations and flight deck duty, including definitions and requirements for different classes of ships.
- 231. OUSD (Comptroller) Memo, November 21, 2014 Outlines the discontinuation of allotments for the purchase, lease, or rental of personal property, effective January 1, 2015, and the grandfathering of existing allotments for those purposes.
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- 234. Section 408 of the Act of September 1, 1954 (68 Stat. 1126) Concerns government trailers and their impact on housing allowance eligibility.
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56 citations | DoW 7000.14-R

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22 citations | DoW 7000.14-R

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151 citations | DoW 7000.14-R

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112. Volume 10, Chapter 22 Contains information on Payment Recapture Audits (PRA), which are not covered by this chapter.
113. Volume 4, Chapter 3 Contains policy on the disposition, recording, and reporting of accounts receivable.
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116. Debt Collection Act of 1982 (Public Law 97-365) Requires DoD to aggressively collect debts.
117. Federal Claims Collection Act of 1966 (31 U.S.C. § 3701 et seq; 5 U.S.C. § 5514; and 37 U.S.C. § 1007) Requires DoD to aggressively collect debts.
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127. 41 U.S.C. § 6305 Prohibition on transfer of contract and certain allowable assignments
128. 31 U.S.C. § 3716 Authorizes administrative offset when payee and debtor names and TINs match, and other requirements are met.
129. 31 CFR 901.3(b)(2) Provides guidance on administrative offset related to matching names and TINs.
130. 31 CFR 901.8 Collection in installments
131. Delinquent Debt Management Guidance (DDMG) Contains processes for referring delinquent debts.
132. FAR 51.102 Authorization to use Government supply sources
133. 31 CFR 901 Contains information on the referral of delinquent debts to Treasury.

134. 26 U.S.C. § 6050P Returns relating to the cancellation of indebtedness by certain entities
135. FAR subpart 42.9 Contractor bankruptcy
136. FAR 52.242-13 Notification of contracting office of contractor bankruptcy
137. Arms Export Control Act (AECA), Governs FMS arrearages and requires collection of payments from foreign purchasers, either in advance or upon delivery
138. Title 31 U.S.C. § 3719 Reports on debt collection activities
139. Title 10 U.S.C. Chapter 138, Subchapter I, §§ 2341-2350 Cooperative Agreements with other countries
140. Executive Order 13637 Administration of reformed export controls
141. DoD Directive 5105.65 Defense security and cooperation agency
142. Treasury Financial Manual (TFM), Volume I, Part 2, Chapter 4500 Government Purchase Cards
143. AECA, Section 21(b), codified as 22 U.S.C. § 2761 Sales from stocks
144. AECA, Section 21(d), 22 U.S.C. § 2761(d) Dictates interest charges on late payments for sales from stock.
145. AECA, Section 22(a), 22 U.S.C. § 2762(a) Procurement for cash sales
146. 22 U.S.C. § 2763 Credit sales
147. Title 31, United States Code (U.S.C.), section 3717 Primary basis for requirements related to interest, penalties, and administrative costs (IPA) on delinquent debts. Covers establishing interest rates and waiving IPA charges.
148. Federal Acquisition Regulation (FAR), subpart 32.6 Provides contractor-specific guidance on debt collection.
149. "Managing Federal Receivables," Chapter 6 Delinquent debt transparency
150. DoD Instruction 5010.40, "Managers' Internal Control Program Procedures"
151. Office of Management and Budget Circular A-129 Provides guidance for writing off debt and accrued IPA charges.

End of Document

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