



DoD DIRECTIVE 5118.03

UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF FINANCIAL OFFICER, DEPARTMENT OF DEFENSE

Originating Component: Office of the Director of Administration and Management

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Approved by: Kathleen H. Hicks, Deputy Secretary of Defense

Purpose: This issuance updates the responsibilities and functions, relationships, and authorities of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, Department of Defense (USD(C)/CFO), pursuant to the authority vested in the Secretary of Defense by Sections 113 and 135 of Title 10, United States Code (U.S.C.).

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SECTION 1: GENERAL ISSUANCE INFORMATION

1.1. APPLICABILITY.

This issuance applies to OSD, the Military Departments, the Office of the Chairman of the Joint Chiefs of Staff (CJCS) and the Joint Staff, the Combatant Commands (CCMDs), the Office of Inspector General of the Department of Defense, the Defense Agencies, the DoD Field Activities, and all other organizational entities within the DoD (referred to collectively in this issuance as the “DoD Components”).

SECTION 2: RESPONSIBILITIES AND FUNCTIONS

The USD(C)/CFO is the Principal Staff Assistant (PSA) and advisor to the Secretary of Defense for budgetary and financial matters. The USD(C)/CFO manages all functions and responsibilities as assigned in Section 902 of Title 31, U.S.C. In this capacity, the USD(C)/CFO:

a. Administers and provides analysis and recommendations for the budgeting and execution phases of the Planning, Programming, Budgeting, and Execution process of the DoD, utilizing advice from the Director, Cost Assessment and Program Evaluation, in accordance with DoD Directive (DoDD) 7045.14.

b. Provides analyses, advice, and recommendations to the Under Secretary of Defense for Policy and the Director, Cost Assessment and Program Evaluation on matters relating to the planning and programming phases of the Planning, Programming, Budgeting, and Execution process.

c. Directs the formulation and presentation of DoD budgets, the interactions with the Office of Management and Budget (OMB) and the Congress on budgetary and fiscal matters, and the execution and control of approved budgets by maintaining effective control and accountability over the use of all financial resources of the DoD.

d. Establishes, supervises, and keeps current the execution of uniform DoD policies, principles, and procedures, including DoD 7000.14-R, as necessary, for:

(1) Budget formulation, presentation, and execution; reprogramming actions and notifications; financial management programs and systems; and financial improvement and audit remediation (FIAR).

(2) Accounting and disbursing systems, including those for nonappropriated funds.

(3) Accounting policy applicable to appropriated and nonappropriated fund retirement plans.

(4) Cash and credit management, debt collection, financial progress, financial data analytics, and statistical reporting.

(5) Duties involving enforcement of Sections 1341, 1342, and 1517 of Title 31, U.S.C., also known as “The Antideficiency Act”, in accordance with OMB Circular No. A-11 and Volume 14 of DoD 7000.14-R.

(6) Technical, organizational, and administrative matters related to contract audit.

(7) Relationships with financial institutions, including those operating on DoD installations in the United States and overseas.

(8) International financial matters, including the adequacy of international financial agreements.

(9) Prices for transactions involving the provision of goods and services by DoD Components, including sales to foreign governments.

(10) Access to DoD budgetary material and other records by the U.S. Government Accountability Office.

e. Conducts the Budget Review with OMB, in accordance with the May 24, 2021 Deputy Secretary of Defense Memorandum.

f. Serves as the Chief Financial Officer of the DoD and, in that capacity:

(1) Oversees all financial management activities for the programs and the operation of the DoD.

(2) Oversees development and maintenance of integrated DoD accounting and financial management systems, including financial reporting and management controls, which comply with Title 31, U.S.C., and Section 552a of Title 5, U.S.C., also known as “The Privacy Act of 1974.”

(3) Leads management of the consolidated DoD audit through periodic audit status meetings, ensuring:

(a) Provided-by-client requests are being answered in a timely way.

(b) Appropriate documentation (e.g., engagement letters, legal letters, management representation letters, notice of findings and recommendations) is processed in a timely way.

(c) The auditors have all information necessary to reach a conclusion on the integrity of the DoD’s consolidated financial statements and footnotes.

(4) Provides oversight of all DoD Component audits and ensures they are accomplished through similar means as the DoD’s consolidated audit.

(5) Directs, manages, and provides policy guidance for and oversight of DoD financial management personnel, activities, and operations, to include implementation of DoD asset management systems, including systems for cash management, credit management, debt collection, and property and inventory management control.

(6) Monitors the financial execution of the DoD budget for actual obligations, expenditures, and costs incurred.

(7) Monitors, in consultation with the Office of the Director of National Intelligence (ODNI), the execution of the DoD portion of the National Intelligence Program (NIP).

(8) Prepares and submits to the Congress, the Secretary of the Treasury, the Government Accountability Office, and the Director of OMB timely financial reports, including the DoD Agency Financial Report (to include the annual DoD financial statements and the audit report), as required by OMB Circular No. A-136.

(9) Reviews, at least every 2 years, the fees, royalties, rents, and other charges imposed by the DoD for services and things of value it provides and recommends revising those charges to reflect costs incurred by the DoD in providing those services and things of value.

(10) Co-leads, as designated by the DSD, governance bodies overseeing management or reform processes:

(a) To implement the Secretary's Management and Defense Reform Agendas.

(b) To support implementation of the National Defense Strategy.

(c) To vet defense management and performance improvement issues, to include DoD requirements for audit compliance.

g. Directs improvements and establishes policies that lead to unmodified audit opinions, including those related to internal controls over financial reporting. Chairs the FIAR Governance Board and oversees reporting to the Congress on FIAR issues, in accordance with Section 240b of Title 10, U.S.C.

h. Reviews, evaluates, and manages financial systems in support of DoD information management and life-cycle programs, including the development, improvement, and maintenance of data standards. Establishes policies and procedures to ensure accounting, financial, and asset management systems and other related DoD information solutions are designed, developed, maintained, and used, pursuant to Section 11316 of Title 40, U.S.C., and in accordance with DoDD 8000.01.

i. Provides guidance and oversight for all matters relating to common enterprise financial data and its repository, financial data standards, and the linkages of financial data to program and performance aspects of DoD business operations. The USD(C)/CFO:

(1) Develops and implements the DoD's financial management data strategy, leveraging technology and data analytics to enhance mission effectiveness and efficiency, auditability, and business insights and outcomes.

(2) Monitors enterprise execution in support of the National Defense Strategy.

(3) Supports the integration and coordination of DoD-wide business and financial systems and processes, ensuring that transformation requirements are aligned with Secretary of Defense goals.

(4) Leads or supports DoD special projects to address key business and financial management issues or priorities that involve financial enterprise data needs for performance management, cost management, affordability, financial audit, analytics, or transparency reporting.

(5) Identifies opportunities for CFO data transformation and process automation across the enterprise, supporting efforts by the Chief Digital and Artificial Intelligence Officer to extract and analyze data to promote business reforms and audit recommendations.

j. Provides for the design, development, and installation of financial systems and for management improvement programs throughout the DoD, especially those related to financial management. The USD(C)/CFO:

(1) Advises and assists the Director of Administration and Management on implementation of performance goals in Section 1115 of Title 31, U.S.C.

(2) Oversees the Risk Management and Internal Control Program (RMIC) for the DoD, in accordance with OMB Circular No. A-123, DoD Instruction (DoDI) 5010.40, and the January 17, 2017 Deputy Secretary of Defense Memorandum to control waste, fraud, loss, mismanagement, and inefficiency. Evaluates internal control over financial reporting and financial systems assessment areas of the RMIC, fraud analytics, and the financial risk category of Enterprise Risk Management.

(3) Promotes accuracy and reliability in accounting and operating data.

(4) Develops, disseminates, and monitors execution of quarterly, annual, and long-term performance goals, including measures and milestones, for DoD contract audit administration and financial management improvement. Ensures annual and long-term goals are identified in the Annual Performance Plan and the DoD Agency Strategic Plan. Maintains a metrics program that links DoD strategy to results, with a focus on improvements in the performance of financial management and financial statement audit results.

(5) Serves as the lead integrator of enterprise data for use in financial management and decision making processes. Leads the development and deployment of DoD enterprise financial data and analytics applications. Develops data and workflow tools to automate financial and performance reviews for use by senior DoD leadership.

k. Serves as the PSA for the development, integration, implementation, and maintenance of financial strategic plans, reengineering of financial practices, business information systems architectures related to financial management, and related strategies. Reviews, approves, and provides oversight of the planning, design, acquisition, deployment, operation, maintenance, and modernization of financial defense business systems, pursuant to Section 2222 of Title 10, U.S.C. Ensures preparation and validation of economic analyses in support of financial systems.

l. Assesses financial management performance within the DoD and the responsiveness of budgetary, fiscal, and management improvement products and services to the requirements of the DoD Components, in coordination with the CJCS, when appropriate, and advises the Secretary of Defense, accordingly.

m. Provides guidance and oversight with regard to the recruiting, retention, training, and professional development of the DoD financial management workforce, to include maintaining a Functional Community Management Office, headed by a senior executive, to be responsible for this function. Develops the DoD financial management strategic workforce plan and provides oversight and policy guidance for workforce programs to include the DoD Financial Management Certification Program, in accordance with Section 1599d of Title 10, U.S.C.

n. Serves as the chair of the DoD Financial Management Senior Leader Group, which oversees financial management workforce program policy, in accordance with DoDI 1300.26,

and the Defense Resource Management Institute Policy Guidance Council, in accordance with DoDI 5010.35.

- o. Advises and assists the Secretary of Defense on improving event-specific financial reporting (e.g., cost of war reports) to enhance its credibility, transparency, and timeliness.
- p. Serves as the chair of boards and councils, with oversight of financial management policies, practices, analytics, resources and systems, including the Defense Working Capital Funds, in accordance with Section 2208 of Title 10, U.S.C.
- q. Advises and assists the Secretary of Defense on administration and organization of the finance and accounting functions in the DoD.
- r. Advises and assists the Secretary of Defense on administration and organization of the contract audit function within the DoD.
- s. Coordinates on all reports assigned to the Secretary of Defense by the Congress so that those reports are consistent with DoD leadership policies, in accordance with the September 10, 2018 Secretary of Defense Memorandum.
- t. Assists DoD Components in being audit ready, remediating notices of findings and recommendations, and achieving post-audit sustainment.
- u. Develops and issues detailed FIAR strategy, plans, and guidance.
- v. Ensures that assigned policies and programs are designed and managed to improve standards of performance, ethics, economy, and efficiency, and all of the Defense Agencies and DoD Field Activities under the authority, direction, and control of the USD(C)/CFO are attentive and responsive to the requirements of their organizational customers, both internal and external to the DoD.
- w. Review the cost analysis for economically significant rules costing the public \$100 million or more and significant rules costing the DoD \$10 million or more, or when OMB has questions concerning DoD's financial resources related to a rule action.
- x. Periodically assesses the DoD Executive Agent assignments, under the cognizance of the USD(C)/CFO, for continued need, currency, and effectiveness and efficiency in satisfying end-user requirements, in accordance with DoDD 5101.01.
- y. Uses existing systems, facilities, and services of DoD and other Federal departments and agencies, when possible, to avoid duplication and achieve maximum efficiency and economy.
- z. Performs such other duties as the Secretary may prescribe.

SECTION 3: RELATIONSHIPS

3.1. USD(C)/CFO.

In performing their assigned responsibilities and functions, the USD(C)/CFO:

- a. Reports directly to the Secretary of Defense.
- b. Exercises authority, direction, and control over:
 - (1) The Deputy Under Secretary of Defense (Comptroller).
 - (2) The Director, Defense Finance and Accounting Service (DFAS).
 - (3) The Director, Defense Contract Audit Agency.
 - (4) Such other positions and organizations as may be established by the USD(C)/CFO, consistent with applicable law, using resources provided by the Secretary of Defense.
- c. Maintains liaison with OMB on DoD budgetary and fiscal matters. Serves as the principal DoD liaison with the regard to all budgetary and fiscal matters.
- d. Maintains liaison with Congressional Appropriations Committees on DoD budgetary and fiscal matters. Serves as the principal DoD liaison with the Senate Appropriations Committee, House Appropriations Committee, and the Congressional Budget Office.
- e. Advises on the professional qualifications of Defense Agencies and DoD Field Activities Comptrollers (or equivalents) before their selection to such positions. Participates, as appropriate, in the hiring and performance evaluation processes for Defense Agencies and DoD Field Activities Senior Executive Service chief financial executives in accordance with the January 24, 2020 Deputy Secretary of Defense Memorandum.
- f. Collaborates and exchanges information with other OSD officials on the RMIC for DoD, to manage risk and maximize efficiencies.
- g. Coordinates and exchanges information with other OSD officials, the DoD Component heads, and Federal, State, or local officials having collateral or related functions.

3.2. OSD PSAS AND DOD COMPONENT HEADS.

The OSD PSAs and DoD Component heads coordinate with the USD(C)/CFO on matters, under their purview, related to the authorities, responsibilities, and functions assigned to the USD(C)/CFO in this issuance.

SECTION 4: AUTHORITIES

Pursuant to the authority vested in the Secretary of Defense, and subject to their authority, direction, and control, and in accordance with DoD policies and issuances, the USD(C)/CFO is hereby delegated authority to exercise, within assigned responsibilities and functions, all authority of the Secretary of Defense derived from statute, Executive order (E.O.), or interagency agreement, except where specifically limited by statute or E.O., to the Secretary of Defense. The USD(C)/CFO is specifically delegated authority to:

a. Establish DoD policy through DoDIs, directive-type memorandums (DTMs), and rules published in the Federal Register, within the authorities and responsibilities assigned in this issuance and in accordance with DoDI 5025.13.

(1) In those documents, assign responsibilities related to the authorities and responsibilities in this issuance to other OSD PSAs and the DoD Component heads. Assignment of responsibilities in DoD issuances or rules published in the Federal Register to Military Department officials must be made through the Secretaries of those Departments. DoD issuances or rules published in the Federal Register assigning responsibilities to the CCMDs must be coordinated with the CJCS.

(2) DoDIs and DTMs must be fully coordinated, in accordance with DoDI 5025.01. Rules published in the Federal Register must be fully coordinated with impacted OSD and DoD Component heads and be consistent with Administrative Instruction 102.

(3) This authority may not be redelegated.

b. Approve other DoDIs, DoD manuals, and DTMs in areas of assigned responsibilities and function that implement policy already established by a DoDD, DoDI, DTM, or policy memorandum issued by the Secretary or Deputy Secretary of Defense.

(1) In these documents, assign responsibilities related to the authorities and responsibilities in this issuance to other OSD PSAs and the DoD Component heads. Assignment of responsibilities in these DoD issuances to Military Department officials must be made through the Secretaries of those Departments. DoD issuances assigning responsibilities to the CCMDs must be coordinated with the CJCS.

(2) Such documents must be fully coordinated, in accordance with DoDI 5025.01.

(3) This authority may only be further delegated to subordinate officials, as specified in DoDI 5025.01.

c. Approve Federal Register publication of significant guidance documents as determined by the OMB. This authority may not be delegated.

d. Approve the Federal Register publication of documents other than rules and significant guidance documents (e.g., notices, orders, and non-significant guidance documents as determined by the OMB), in accordance with Administrative Instruction 102. Unless otherwise restricted by law, this authority may be further delegated only in writing to subordinate officials

at or above the level of a general officer or flag officer, Senior Executive Service member, or equivalent.

e. Reissue, when necessary, in accordance with DoDI 5025.01, chartering DoDDs for those OSD officials who were appointed by the President, with the advice and consent of the Senate, and who are under the authority, direction, and control of the USD(C)/CFO. This authority may not be redelegated. The Director of Administration and Management continues to develop and maintain these chartering DoDDs, in accordance with DoDI 5025.01.

f. Communicate directly with the DoD Component heads, as necessary, to carry out assigned responsibilities and functions, including transmitting requests for advice and assistance. Except as noted below, communications to the Military Departments must be transmitted through the Secretaries of the Military Departments or as otherwise provided in law or directed by the Secretary of Defense in other DoD issuances. Communications to the CCMDs must be in accordance with DoDD 5100.01.

g. Communicate directly with the Assistant Secretaries of the Military Departments for Financial Management and Comptroller and the senior financial management and comptroller officials in all DoD Components, as necessary, to carry out assigned responsibilities and functions, including transmitting requests for advice and assistance.

h. Communicate with other government officials, members of the public, and representatives of foreign governments, as appropriate, in carrying out assigned responsibilities and functions. Communications with representatives and members of the Legislative Branch must be conducted through the Office of the Assistant Secretary of Defense for Legislative Affairs, except for communications with the Defense Appropriations Committees, where the Office of the USD(C)/CFO serves as the principal DoD liaison.

i. Obtain reports and information, in accordance with DoDI 8910.01, as necessary, to carry out assigned responsibilities and functions.

j. Establish arrangements for DoD participation in non-DoD governmental programs for which the USD(C)/CFO is assigned primary DoD cognizance.

k. Enter into support agreements, as required, for the effective performance of responsibilities and functions assigned to the USD(C)/CFO, including support agreements pursuant to DoDI 4000.19 or the February 13, 2020 Deputy Secretary of Defense Memorandum.

l. Approve or withhold authority to obligate and expend funds authorized and appropriated by the Congress for the execution of DoD programs.

m. Approve requests to hold cash at personal risk for authorized purposes, including imprest funds, and to redelegate such authority, as appropriate, in the administration and control of DoD funds, in accordance with provisions of the Treasury Financial Manual and pursuant to the authority of Sections 3321 and 3342 of Title 31, U.S.C.

n. Establish policy and assign responsibilities for the administration and management of certifying officer and DoD accountable official functions within the DoD and its Components,

pursuant to the authority of Section 2773a of Title 10, U.S.C., and Sections 3325, 3527, 3528, and 3529 of Title 31, U.S.C., to include the establishment of pecuniary liability of DoD accountable officials and the approval of relief of certifying officers from pecuniary liability.

o. Establish policy, assign responsibilities, and serve as the principal DoD liaison for all matters related to the U.S. Department of the Treasury. Implement the relevant portions of the Treasury Financial Manual within the DoD and grant waivers when delegated by the Secretary of the Treasury to the heads of Executive departments and agencies.

p. Approve the establishment of accounts for funds provided to the DoD, coordinating with the ODNI and DoD Components, as appropriate, and issue regulations for the administration of accounts established, pursuant to statutory authority.

q. Establish reimbursement rates and prices for DoD goods and services and to approve requests for waivers or reductions of such rates and prices that, by statute, may be exercised by the Secretary of Defense.

r. Make determinations to effect transfers under transfer authorities enacted in other statutes and DoD and military construction appropriations and authorization acts. Provide any reports or notifications to the Congress or its committees that may be required in connection with the exercise of such transfers. This authority may not be redelegated. The transfer of NIP funds to, from, and among DoD accounts, subject to the authorities of the Director of National Intelligence, will be coordinated with the Director of National Intelligence.

s. Authorize transfers of funds available for the Defense Commissary Agency to a nonappropriated fund instrumentality to offset losses if a nonappropriated fund instrumentality incurs a loss in operating a combined exchange and commissary store at a military installation as a result of the requirement to make adjustments to, and surcharges on, the sales price of grocery food items sold, pursuant to Section 2488(e) of Title 10, U.S.C.

t. Approve all requests for reprogramming of funds, except as limited by Section 3024 of Title 50, U.S.C., (also known as Section 102A of “The National Security Act of 1947, as amended”), and provide any reports or notifications to the Congress or its Committees that may be required in connection with such reprogrammings. This authority may not be redelegated.

u. Transmit reports of Antideficiency Act violations, as required by Sections 1351 and 1517(b) of Title 31, U.S.C., OMB Circular No. A-11, and DoD 7000.14-R, to the OMB, the President, and the Congress. This authority may not be redelegated. Coordinate on Antideficiency Act violation reports involving NIP funds before ODNI transmits the reports to the OMB, the President, and the Congress.

v. Approve obligation adjustments and supervise and exercise all necessary authorities in connection with the closing of accounts, pursuant to the provisions of Subchapter IV of Chapter 15 of Title 31, U.S.C., and the transition provisions pertaining to the DoD that are related to such provisions.

w. Provide for the administration, receipt of payments and contributions, deposits to and payments from special funds and accounts, and submission of reports on the status of such funds

and accounts to the Congress, in accordance with terms and conditions that are contained in the provisions of Title 10, U.S.C., and annual appropriations and authorization acts. Such funds include, but are not limited to:

- (1) The DoD Overseas Military Facility Investment Recovery Account.
- (2) The Base Realignment and Closure Accounts.
- (3) The Defense Cooperation Account.
- (4) The National Defense Sealift Fund.
- (5) The Voluntary Separation Incentive Fund.

x. Provide fiscal oversight for defense and military intelligence activities in support of the Secretary of Defense execution of responsibilities, in accordance with Part 1, 1.10(k) of E.O. 12333.

y. Accept gifts offered to the DoD, pursuant to Sections 2601 or 2608 of Title 10, U.S.C., or other statutory authority.

z. Notify the Congressional Defense Committees, pursuant to Section 127(c)(1) of Title 10, U.S.C., of proposed obligations or expenditures of emergency and extraordinary expenses funds.

aa. Notify the Congressional Defense Committees and the Congressional Intelligence Committees, pursuant to Section 127(c)(4) of Title 10, U.S.C., of proposed obligations or expenditures of funds for intelligence or counter-intelligence activities.

ab. In matters pertaining to the operations and functions of the DFAS:

(1) Waive a claim, pursuant to Subsection 5584(a)(2) of Title 5, U.S.C.; Subsection 2774(a)(2) of Title 10, U.S.C.; and Subsection 716(a)(2) of Title 32, U.S.C.; and make recommendations, to the General Counsel of the Department of Defense, on the waiver of claims under subsection (a)(1) of these provisions, in accordance with DoDD 1340.22.

(2) Remit or cancel a Service member's indebtedness, pursuant to Sections 7837, 8271, and 9837 of Title 10, U.S.C.

(3) Collect, compromise, suspend, or end collection action on claims arising out of the activities of, or referred to, the DFAS, pursuant to Section 3711 of Title 31, U.S.C.

(4) Request payment and certification decisions from the General Counsel of the Department of Defense, pursuant to Section 3529 of Title 31, U.S.C.

(5) Issue regulations establishing conditions under which reimbursements for financial institution charges resulting from late or incorrect direct deposits will be made, pursuant to Sections 1053 and 1594 of Title 10, U.S.C.

(6) Designate a person to receive amounts when a Service member is determined to be mentally incapable of managing their own affairs, pursuant to Section 602 of Title 37, U.S.C., and DoD 7000.14-R.

(7) Make findings of good faith on purported marriages, pursuant to Section 423 of Title 37, U.S.C.

(8) Make dependency determinations for pay and allowance and medical care entitlements, pursuant to DoDD 1340.22 and Chapter 55 of Title 10, U.S.C.

(9) Make determinations necessary for the administration of missing persons' accounts, except determinations on missing status or death, pursuant to Chapter 10 of Title 37, U.S.C.

(10) Make determinations necessary for the administration of the annuity plans covered by Chapter 73 of Title 10, U.S.C.

GLOSSARY

G.1. ACRONYMS.

ACRONYM	MEANING
CCMD	Combatant Command
CJCS	Chairman of the Joint Chiefs of Staff
DFAS	Defense Finance and Accounting Service
DoDD	DoD directive
DoDI	DoD instruction
DTM	directive-type memorandum
E.O.	Executive order
FIAR	financial improvement and audit remediation
NIP	National Intelligence Program
ODNI	Office of the Director of National Intelligence
OMB	Office of Management and Budget
PSA	Principal Staff Assistant
RMIC	Risk Management and Internal Control Program
U.S.C.	United States Code
USD(C)/CFO	Under Secretary of Defense (Comptroller)/Chief Financial Officer, Department of Defense

G.2. DEFINITIONS.

Unless otherwise noted, these terms and their definitions are for the purpose of this issuance.

TERM	DEFINITION
DoD executive agent	Defined in DoDD 5101.01.
FIAR Governance Board	A governing body composed of the DoD's most senior leaders from the financial management community. The Board is chaired by the USD(C)/CFO and meets quarterly to review Component progress. Additional key members are the Chief Management Officers of the Military Departments with cross-community (business and financial) responsibilities and authority to transform budget, finance and

TERM

DEFINITION

accounting operations, and to eliminate or replace financial management systems that are inconsistent with transformation.

military construction Defined in the DoD Dictionary of Military and Associated Terms.

REFERENCES

- Administrative Instruction 102, “Office of the Secretary of Defense (OSD) Federal Register (FR) System,” November 6, 2006, as amended
- Deputy Secretary of Defense Memorandum, “Procedures and Schedule for FY 2023-FY 2027 Program and Budget Reviews,” May 24, 2021
- Deputy Secretary of Defense Memorandum, “Delegation of Authority for OSD Component Heads to Enter into Support Agreements,” February 13, 2020
- Deputy Secretary of Defense Memorandum, “Defense-Wide Organizations Transition to Chief Management Officer Governance,” January 24, 2020
- Deputy Secretary of Defense Memorandum, “Transfer of Responsibility for Internal Control over Operations,” January 17, 2017
- DoD 7000.14-R, “Department of Defense Financial Management Regulation (DoD FMR),” date varies by volume
- DoD Directive 1340.22, “Waiver of Debts Resulting from Erroneous Payments of Pay and Allowances,” January 8, 2005
- DoD Directive 5100.01, “Functions of the Department of Defense and Its Major Components,” December 21, 2010, as amended
- DoD Directive 5101.01, “DoD Executive Agent,” February 7, 2022
- DoD Directive 7045.14, “The Planning, Programming, Budgeting, and Execution (PPBE) Process,” January 25, 2013, as amended
- DoD Directive 8000.01, “Management of the Department of Defense Information Enterprise (DoD IE),” March 17, 2016, as amended
- DoD Instruction 1300.26, “Operation of the DoD Financial Management Certification Program,” January 31, 2017, as amended
- DoD Instruction 4000.19, “Support Agreements,” December 16, 2020
- DoD Instruction 5010.35, “Defense Resources Management Institute (DRMI),” August 7, 2019
- DoD Instruction 5010.40, “Managers’ Internal Control Program Procedures,” May 30, 2013, as amended
- DoD Instruction 5025.01, “DoD Issuances Program,” August 1, 2016, as amended
- DoD Instruction 5025.13, “DoD Plain Language Program,” January 23, 2020, as amended
- DoD Instruction 8910.01, “DoD Implementation of the Paperwork Reduction Act,” December 5, 2022
- Executive Order 12333, “United States Intelligence Activities,” December 4, 1981, as amended
- National Defense Strategy, current edition
- Office of Management and Budget Circular No. A-11, “Preparation, Submission, and Execution of the Budget,” August 15, 2022
- Office of Management and Budget Circular No. A-123, “Management’s Responsibility for Enterprise Risk Management and Internal Control,” July 15, 2016
- Office of Management and Budget Circular No. A-136, “Financial Reporting Requirements,” current edition

Office of the Chairman of the Joint Chiefs of Staff, “DoD Dictionary of Military and Associated Terms,” current edition

Secretary of Defense Memorandum, “Updated Guidance Concerning Coordination, Signature Authority, and Submission of Reports to Congress,” September 10, 2018

Treasury Financial Manual, current edition¹

United States Code, Title 5

United States Code, Title 10

United States Code, Title 31

United States Code, Title 32, Section 716(a)(2)

United States Code, Title 37

United States Code, Title 40, Section 11316

United States Code, Title 50, Section 3024 (also known as Section 102A of “The National Security Act of 1947,” as amended)

¹ Available at <http://tfm.fiscal.treasury.gov>