

**DOD 7000.14-R**



**DEPARTMENT OF DEFENSE**

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**FINANCIAL MANAGEMENT  
REGULATION**

**VOLUME 3**

**BUDGET EXECUTION --  
AVAILABILITY AND USE OF  
BUDGETARY RESOURCES**

**DECEMBER 1996**

**★ WITH CHANGES THROUGH JANUARY 2001 ★**

**UNDER SECRETARY OF DEFENSE  
(COMPTROLLER)**

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