

Office of the Secretary of Defense

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AUTHORITY: 10 U.S.C. 113.

SOURCE: 55 FR 50179, Dec. 5, 1990, unless otherwise noted.

§ 352a.1 Purpose.

Pursuant to the authority vested in the Secretary of Defense under provisions of title 10, United States Code, this part establishes the Defense Finance and Accounting Service (DFAS) as an Agency of the Department of Defense with responsibilities, functions, authorities, and relationships.

§ 352a.2 Applicability.

This part applies to the Office of the Secretary of Defense (OSD); the Military Departments; the Chairman, Joint Chiefs of Staff and Joint Staff; the Unified and Specified Commands; the Inspector General of the Department of Defense (IG, DoD); the Defense Agencies; and the DoD Field Activities (hereafter referred to collectively as “DoD Components”)

§ 352a.3 Organization and management.

(a) The DFAS is established as an Agency of the Department of Defense under the direction, authority, and control of the Comptroller of the Department of Defense (C, DoD).

(b) The DFAS shall consist of a Director, selected by the Secretary of Defense, and such subordinate organizational elements as are established by the Director within resources authorized by the Secretary of Defense.

(c) Military personnel shall be assigned to the DFAS in accordance with approved authorizations and procedures for assignment to joint duty.

§ 352a.4 Responsibilities and functions.

(a) The Director, Defense Finance and Accounting Service (DFAS), is the principal DoD executive for finance and accounting requirements, systems,

and functions identified in DoD Directive 5118.3,¹ and shall:

(1) Organize, direct, and manage the DFAS and all assigned resources.

(2) Direct finance and accounting requirements, systems, and functions for all appropriated, nonappropriated, working capital, revolving, and trust fund activities, including security assistance.

(3) Establish and enforce requirements, principles, standards, systems, procedures, and practices necessary to comply with finance and accounting statutory and regulatory requirements applicable to the Department of Defense.

(4) Provide finance and accounting services for DoD Components and other Federal activities, as designated by the C, DoD.

(5) Direct the consolidation, standardization, and integration of finance and accounting requirements, functions, procedures, operations, and systems within the Department of Defense and ensure their proper relationship with other DoD functional areas (e.g., budget, personnel, logistics, acquisition, civil engineering, etc.).

(6) Execute statutory and regulatory financial reporting requirements and render financial statements.

(7) Serve as the proponent for civilian professional development in finance and accounting disciplines, and act as approval authority for competency standards and training requirements for appropriate military positions within the DFAS.

(8) Provide advice and recommendations to the C, DoD, on finance and accounting matters.

(9) Approve the establishment or maintenance of all finance and accounting activities independent of the DFAS.

(10) Develop, issue, and maintain DoD 7220.9-M,² in accordance with DoD 5025.1-M,³ consistent with governing statutes, regulations, and policies.

(11) Perform other functions as the Secretary of Defense, Deputy Secretary

¹Copies may be obtained, at cost, from the National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161.

²See footnote 1 to § 352a.4(a).

³See footnote 1 to § 352a.4(a).

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of Defense, or the C, DoD, may prescribe.

(b) The Comptroller of the Department of Defense (C, DoD) shall provide guidance and direction to the Director, DFAS, on policies and procedures related to the development and operation of DFAS programs and systems.

(c) The Heads of DoD Components shall:

(1) Comply with the requirements, principles, standards, procedures, and practices issued pursuant to § 352a.4(a).

(2) Obtain finance and accounting services from the DFAS.

(3) Provide facilities, personnel, and other support and assistance required to accomplish DFAS objectives, consistent with this Directive and the responsibilities and functions in § 352a.4(a) and the authorities in § 352a.6.

(d) Operational commanders shall continue to be responsible for the control, location, and safety of deployed accounting and finance personnel and resources.

[55 FR 50179, Dec. 5, 1990, as amended at 63 FR 33248, June 18, 1998]

§ 352a.5 Relationships.

(a) In the performance of assigned responsibilities and functions, the Director, DFAS, shall:

(1) Maintain liaison with DoD Components, other Government Agencies, foreign governments, and private sector organizations for the exchange of information concerning assigned programs, activities, and responsibilities.

(2) Use established facilities and services of the Department of Defense and other Federal Agencies, whenever practicable, to avoid duplication and to achieve modernization, efficiency, economy, and user satisfaction.

(b) The heads of DoD Components shall coordinate with the Director, DFAS, on all matters related to the responsibilities and functions listed in § 352a.4(a).

§ 352a.6 Authorities.

The Director, DFAS, is specifically delegated authority to:

(a) Represent the C, DoD, on finance and accounting matters.

(b) Have free and direct access to, and communicate with, DoD Compo-

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nents and other Executive Departments and Agencies concerning finance and accounting activities, as necessary.

(c) Enter into agreements with DoD Components and other Government or Non-Government entities for the effective performance of the DFAS mission and programs.

(d) Establish DFAS facilities if needed facilities or services of other DoD Components are not available. Establishment of new facilities and services will be accomplished during normal program and budget processes.

(e) Obtain reports, information, advice, and assistance from DoD Components, consistent with the policies and criteria of DoD Directive 7750.5.⁴

APPENDIX TO PART 352a—DELEGATIONS OF AUTHORITY

Pursuant to the authority vested in the Secretary of Defense, and subject to the direction, authority, and control of the Secretary of Defense, and in accordance with DoD policies, Directives, and Instructions, the Director, Defense Finance and Accounting Service (DFAS), or in the absence of the Director, the person acting for the Director, is hereby delegated authority as required in the administration and operation of the DFAS to:

1. Establish advisory committees and employ part-time advisors, as approved by the Secretary of Defense, in support of assigned DFAS functions pursuant to 10 U.S.C. 173; Pub. L. 92-463, "Federal Advisory Committee Act"; and DoD Directive 5105.4¹, "Department of Defense Federal Advisory Committee Management Program," September 5, 1989.

2. Designate any position in the DFAS as a "sensitive" position, in accordance with 5 U.S.C. 7532; Executive Order 10450, as amended; and DoD Directive 5200.2², "DoD Personnel Security Program," December 20, 1979, as appropriate.

a. Authorize, in case of an emergency, the appointment to a sensitive position, for a limited period of time, of a person for whom a full field investigation or other appropriate investigation, including the National Agency Check, has not been completed.

⁴See footnote 1 to § 352a.4(a).

¹Copies may be obtained, at cost, National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161.

²See footnote 1 to paragraph 1. of this appendix.