



DEFENSE SECURITY COOPERATION AGENCY

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WASHINGTON, D.C. 20301-2800

24 SEPT 2026

MEMORANDUM FOR DEPUTY UNDER SECRETARY OF THE AIR FORCE FOR
INTERNATIONAL AFFAIRS
DEPUTY ASSISTANT SECRETARY OF THE ARMY FOR
DEFENSE EXPORTS AND COOPERATION
DEPUTY ASSISTANT SECRETARY OF THE NAVY FOR
INTERNATIONAL PROGRAMS
DIRECTOR, DEFENSE CONTRACT MANAGEMENT AGENCY
DIRECTOR, DEFENSE INFORMATION SYSTEMS AGENCY
DIRECTOR, DEFENSE LOGISTICS AGENCY
DIRECTOR, DEFENSE THREAT REDUCTION AGENCY
DIRECTOR, MISSILE DEFENSE AGENCY
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AGENCY
DIRECTOR, SECURITY COOPERATION ACCOUNTING
DIRECTORATE, DEFENSE FINANCE AND ACCOUNTING
SERVICE, INDIANAPOLIS OPERATIONS
DIRECTOR OF CYBERSECURITY DIRECTORATE AND DEPUTY
NATIONAL MANAGER FOR NATIONAL SECURITY
SYSTEMS, NATIONAL SECURITY AGENCY

SUBJECT: Defense Security Cooperation Agency Policy Memorandum 26-90, Transition of
Financial Management Guidance to the Security Assistance Management Manual
(SAMM) Appendix 10 [SAMM E-Change 858]

Reference: [Public Law 118-159 \(NDAA 2025\)](#)

This memorandum establishes the policy for the relocation of the overall information from the Department of War Financial Management Regulation (DoW FMR), DoW 7000.14-R, Volume 15 to the newly created [Appendix 10](#) of the Security Assistance Management Manual (SAMM), titled "Security Cooperation Financial Management Regulations". The policy in the attachment is incorporated into the DSCA SAMM at <https://samm.dsca.mil>.

In support of the Department's broader modernization strategy and to comply with the reference above, the Office of the Under Secretary of War (Comptroller) (OUSW(C)) is restructuring the DoW FMR to focus solely on high-level financial and accounting policy. As part of this effort, the overall content of DoW FMR Volume 15 will be moved to SAMM [Appendix 10](#) to serve as a comprehensive companion document. After the content has been transferred directly from the DoW FMR, internal references and links within the appendix will require ongoing validation. Existing SAMM links to DoW FMR will be updated after review and updated as spot-changes to the manual.

If you have questions on this memorandum, please contact DSCA (Office of Business Operations, Financial Policy & Regional Execution Directorate, Financial Policy Division (OBO/FPRE/FP)) at dsca.ncr.obo.list.fpre-fp@mail.mil. Please reference the DSCA policy number and memorandum subject. For general questions about the SAMM, please contact DSCA (Office of Strategy, Plans, and Policy, Execution Policy and Analysis Directorate (SPP/EPA)) at dsca.ncr.spp.mbx.epa@mail.mil.

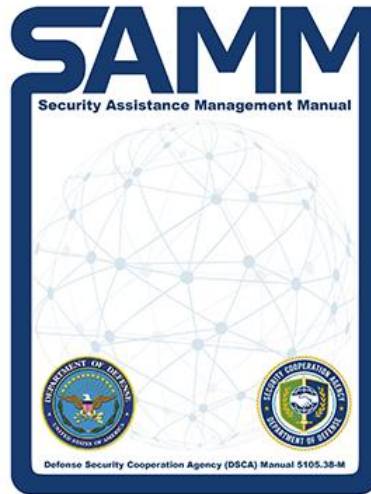
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Brian T. Watford
Acting Chief Financial Officer and
Chief Operating Officer

Attachment: SAMM E-Change 858 - Defense Security Cooperation Agency Policy
Memorandum 26-90, Transition of Financial Management Procedural Guidance to the Security
Assistance Management Manual (SAMM) Appendix 10

**Attachment : SAMM E-Change 858 - Defense Security Cooperation Agency Policy
Memorandum 26-90, Transition of Financial Management Procedural Guidance to the
Security Assistance Management Manual (SAMM) Appendix 10**



Please see the [Appendix 10, Security Cooperation Financial Management Regulations](#) for the attachment.

Please contact DSCA (Office of Business Operations, Financial Policy & Regional Execution Directorate, Financial Policy Division (OBO/FPRE/FP)) at dscan.cr.obo.list.fpre-fp@mail.mil with any questions related to the Appendix 10 content.

Contact DSCA (Office of Strategy, Plans, and Policy, Execution Policy and Analysis Directorate (SPP/EPA)) at dscan.cr.spp.mbx.epa@mail.mil with any general questions about the SAMM.